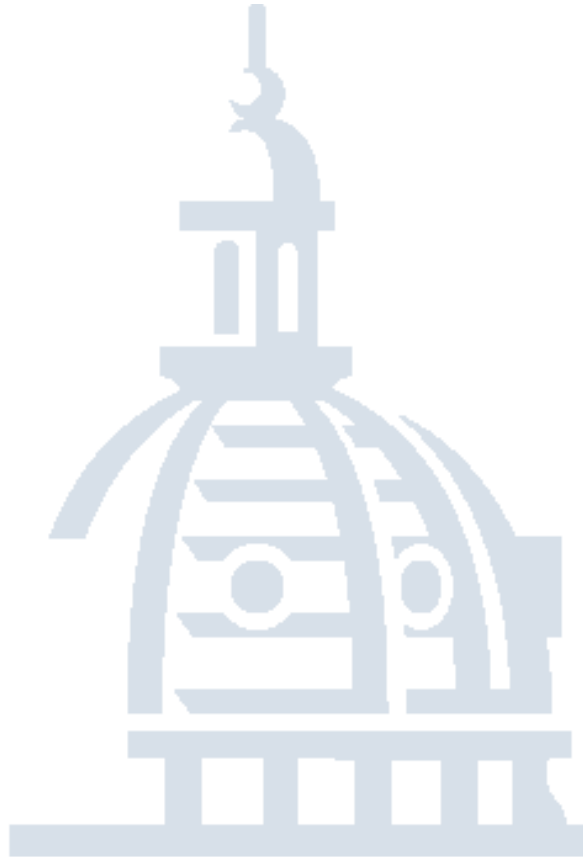

**TRANSPORTATION, INFRASTRUCTURE, AND
CAPITALS APPROPRIATIONS SUBCOMMITTEE
DETAILED ANALYSIS OF THE
FY 2013 GOVERNOR'S RECOMMENDATIONS**



FISCAL SERVICES DIVISION

JANUARY 2012



**LEGISLATIVE
SERVICES AGENCY**

Serving the Iowa Legislature

TABLE OF CONTENTS

	Page
Subcommittee Members and Staff	1
Summary of FY 2013 Recommendations	3
Department of Transportation	4
Infrastructure and Capitals.....	8
Appendix A – Appropriations Spreadsheets.....	19
Transportation FY 2013 Recommendations by Budget Unit	
Infrastructure Current Law Appropriations and FY 2013 Governor’s Recommendations	
Appendix B – Appropriations Tracking	29
Appendix C – FTE Tracking.....	39
Appendix D – Transportation Funds Revenues and Allocations.....	43
Appendix E – Transportation Funds Flow Chart	49
Appendix F – Infrastructure Fund Balance Sheets	55
Appendix G – Wagering Tax Allocations Flow Chart.....	61
Appendix H – Fiscal Services Publications.....	63
Appendix I – FY 2011 Year-End Appropriations (Expenditure Oversight)	89
Appendix J – Sample Budget Unit Schedules 1 and 6.....	107

TRANSPORTATION, INFRASTRUCTURE, & CAPITALS APPROPRIATIONS SUBCOMMITTEE MEMBERS

SENATE

Matt McCoy, Chairperson

Daryl Beall, Vice Chairperson

Tim Kapucian, Ranking Member

Bill Anderson

Robert Dvorksy

HOUSE

Dan Huseman, Chairperson

Brian Moore, Vice Chairperson

Dennis Cohoon, Ranking Member

Royd Chambers

Jarad Klein

Jo Oldson

Brian Quirk

Jeremy Taylor

Roger Thomas

LEGISLATIVE SERVICES AGENCY

Fiscal Services Division

Marcia Tannian (Ext. 1-7942)

Estelle Montgomery (Ext. 5-2261)

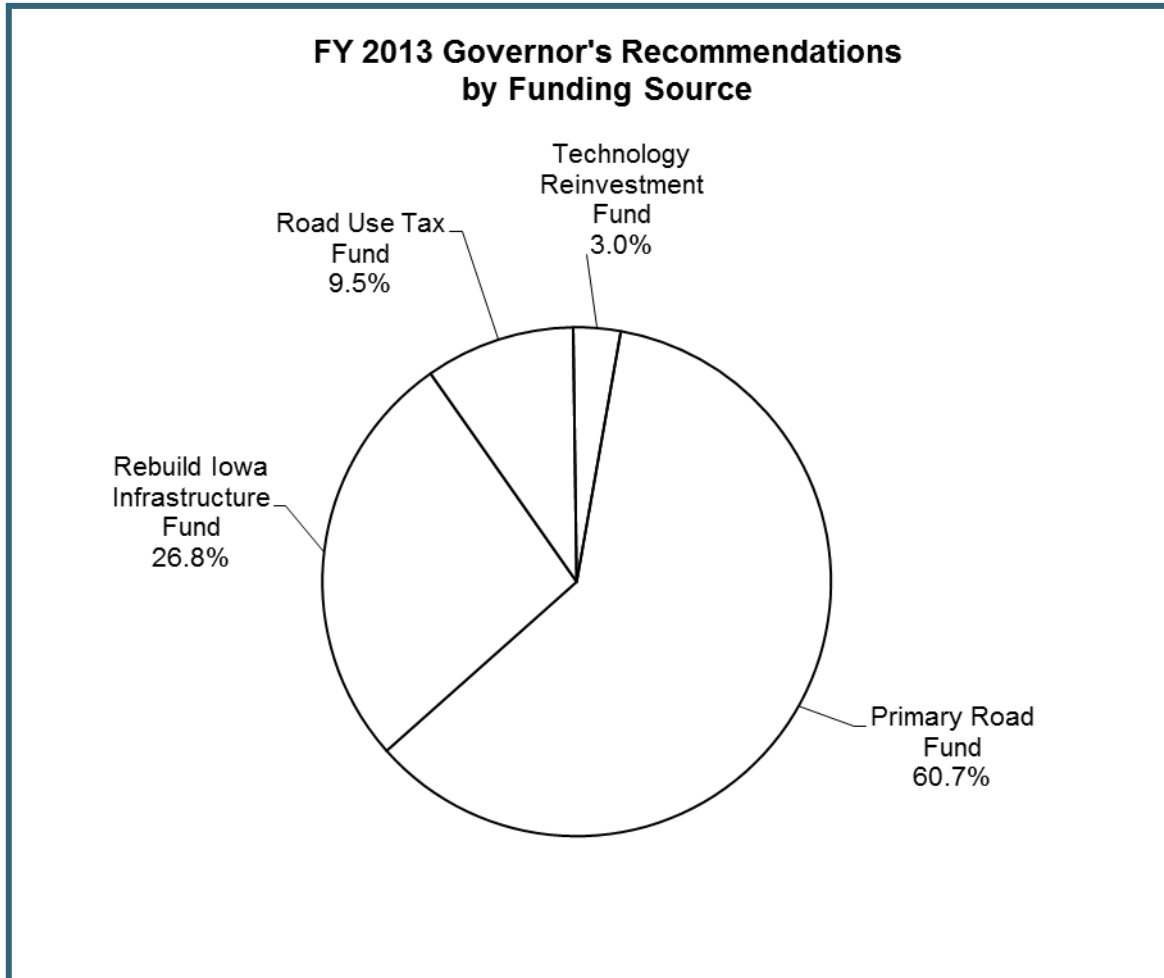
Legal Services Division

Diane Ackerman (Ext. 1-7257)

Rachele Hjelmaas (Ext. 1-8127)

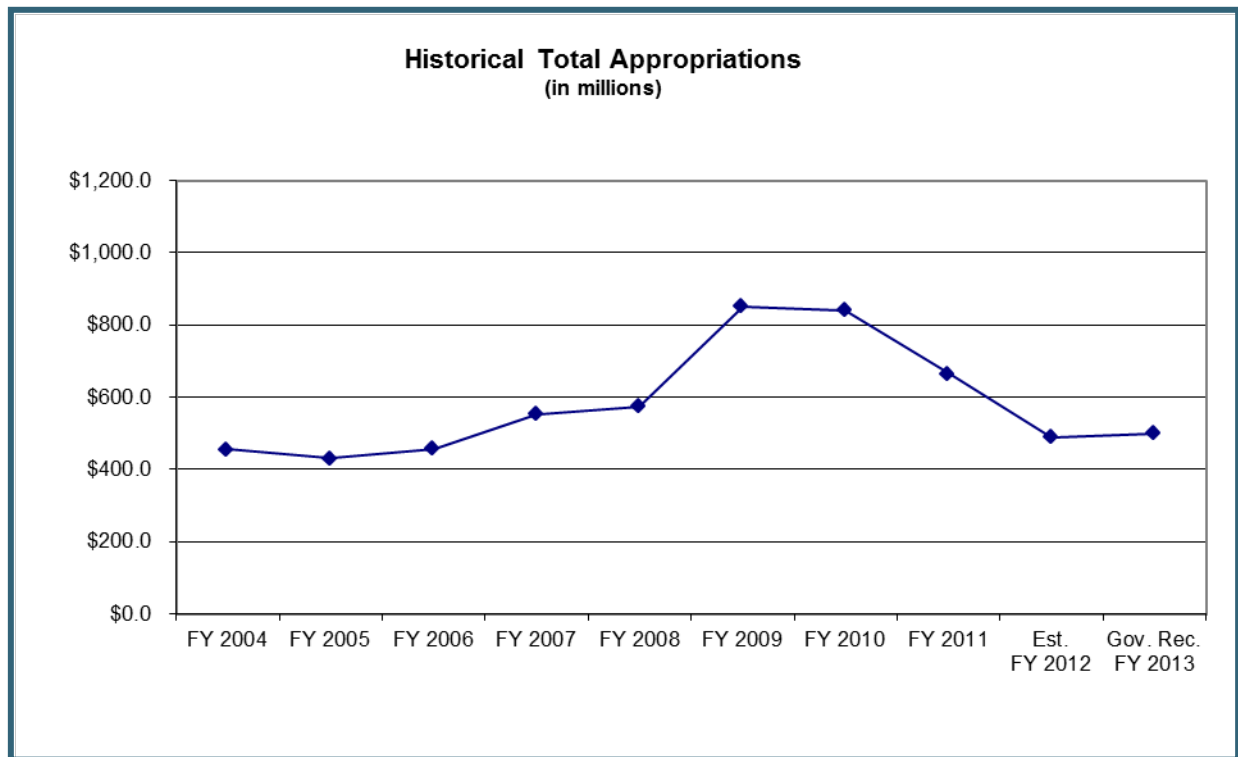
Ann Ver Heul (Ext. 1-3837)

TRANSPORTATION, INFRASTRUCTURE, AND CAPITALS APPROPRIATIONS SUBCOMMITTEE



FY 2013 Governor's Recommendations by Funding Source

Primary Road Fund	\$	303,216,337
Rebuild Iowa Infrastructure Fund		134,044,598
Road Use Tax Fund		47,622,319
Technology Reinvestment Fund		14,977,560
	\$	<u>499,860,814</u>



FY 2013 GOVERNOR'S RECOMMENDATIONS

Department of Transportation

The Department of Transportation's (DOT's) mission is to serve the public by advocating and delivering transportation service that supports the economic, environmental, and social vitality of Iowa. The Department consists of five operating divisions: Operations and Finance; Planning, Programming, and Modal; Motor Vehicle; Information Technology; and Highway. The four operating budget units that receive appropriations to fund the divisions include: Operations, Planning and Programming, Motor Vehicle, and Highway. In addition to the operating budget units, the DOT receives Special Purpose and Capital appropriations that are not part of the operating division budget units but are essential for operation of the Department.

The Governor is recommending FY 2013 appropriations totaling \$350.8 million. This is an increase of \$4.9 million compared to estimated FY 2012. The total recommendation includes \$47.6 million from the Road Use Tax Fund and \$303.2 million from the Primary Road Fund.

Road Use Tax Fund and Primary Road Fund Recommendations

	Estimated FY 2012	Gov Rec FY 2013	Gov Rec vs. Est. FY 2012
<u>Transportation, Department of</u>			
Road Use Tax Fund			
Motor Vehicle	\$ 33,921,000	\$ 33,921,000	\$ 0
Operations	6,570,000	6,570,000	0
Drivers' Licenses	3,876,000	3,876,000	0
County Treasurers Support	1,406,000	1,406,000	0
Scale Replacement	550,000	550,000	0
Planning & Programming	458,000	458,000	0
Department of Administrative Services	225,000	228,000	3,000
Scale/MVD Facilities Maintenance	200,000	200,000	0
Workers' Compensation	119,000	121,000	2,000
Road/Weather Conditions Info	100,000	100,000	0
Indirect Cost Recoveries	78,000	78,000	0
Auditor Reimbursement	67,319	67,319	0
Mississippi River Parkway Commission	40,000	40,000	0
Unemployment Compensation	7,000	7,000	0
Subtotal - Road Use Tax Fund	\$ 47,617,319	\$ 47,622,319	\$ 5,000
Primary Road Fund			
Highway	\$ 230,913,992	\$ 232,672,498	\$ 1,758,506
Operations	40,356,529	40,607,023	250,494
Planning & Programming	8,697,095	8,697,095	0
Inventory & Equipment	5,366,000	5,366,000	0
Workers' Compensation	2,846,000	2,889,000	43,000
Swea City Garage	2,100,000	0	-2,100,000
New Hampton Garage	0	5,200,000	5,200,000
Motor Vehicle	1,413,540	1,413,540	0
Department of Administrative Services	1,388,000	1,404,000	16,000
Wastewater Treatment	1,000,000	1,000,000	0
Field Facility Deferred Maintenance	1,000,000	1,000,000	0
Garage Fuel & Waste Management	800,000	800,000	0
Indirect Cost Recoveries	572,000	572,000	0
Auditor Reimbursement	415,181	415,181	0
Utility Improvements	400,000	400,000	0
HVAC Improvements	400,000	200,000	-200,000
Transportation Maps	242,000	242,000	0
Garage Roofing Projects	200,000	200,000	0
Unemployment Compensation	138,000	138,000	0
Ames Elevator Upgrade	100,000	0	-100,000
Subtotal - Primary Road Fund	\$ 298,348,337	\$ 303,216,337	\$ 4,868,000
Total Department of Transportation	\$ 345,965,656	\$ 350,838,656	\$ 4,873,000

Significant recommendations for the Highway budget unit include:

- An overall net increase of \$1.8 million that reflects:
 - A transfer of \$251,000 and 3.0 FTE positions from the Highway budget to the Operations budget unit to consolidate all civil rights monitoring activities within the Operations Division of the DOT.
 - An increase of \$1.3 million for road salt costs.
 - An increase of \$130,000 for support to maintain additional lane miles added to the State system.
 - An increase of \$330,000 for traffic line marking paint.
 - An increase of \$203,000 for equipment depreciation.

Significant special purpose recommendations include:

- Equipment Replacement – Maintaining the FY 2012 funding level, \$5.4 million, for inventory and equipment replacement. This item is discussed in the *Issues* section below.
- Workers' Compensation – An increase of \$45,000 for workers' compensation payments.
- Department of Administrative Services (DAS) – An increase of \$19,000 for personnel and utility services from the DAS.

Significant DOT capitals for FY 2013 that were previously enacted in HF 683 (FY 2012 Transportation Appropriations Act) and maintained by the Governor's recommendations include:

- \$5.2 million for costs associated with a new maintenance garage and administrative building in New Hampton. The DOT typically tries to replace one of its 109 garages per year.
- \$1.0 million for wastewater treatment.
- \$1.0 million for field facility deferred maintenance.
- \$550,000 for scale replacement.
- \$400,000 for utility improvements.
- \$200,000 for garage roofing projects.
- \$200,000 for motor vehicle division field facility maintenance.
- \$200,000 for HVAC improvements at various locations. This is a decrease of \$200,000 compared to FY 2012. Funding at this level, however, allows the DOT to resume HVAC improvements on a normal schedule and was the requested amount for FY 2013. The FY 2012 funding was higher in order to update exhaust and radiant heat systems at locations that had been backlogged.

Issues

Merging DOT Motor Vehicle Enforcement officers with the Department of Public Safety – During the 2011 Interim, the DOT announced it was exploring a proposal to merge the Department's motor vehicle enforcement duties and up to 106 DOT Motor Vehicle Enforcement (MVE) officers with the Iowa State Patrol in the Department of Public Safety (DPS). The primary duties of the MVE officers are to enforce weight requirements, equipment safety and other laws pertaining to the commercial trucking industry operating on highways in the State. In contrast, the Iowa State Patrol enforces overall traffic laws and

assists in general law enforcement roles. An example of a potential impact that needs to be considered moving forward is the effect on the Iowa Law Enforcement Academy (ILEA) budget if they do not train MVE officers. On average, the DOT pays the ILEA \$75,000 a year for MVE officer training. In December 2011, the DPS and the DOT submitted a memo to the General Assembly outlining the planning stages of a possible merger that highlighted integration of traffic engineering and law enforcement activities while maintaining respective departmental authority. The memo stated that \$5.3 million from the General Fund would be needed to complete the merger. Further, the memo specified that the Departments would recommend movement of the MVE officers to DPS during the 2013 Legislative Session. The LSA will continue to monitor the issue and provide updates during the 2012 Legislative Session.

Equipment Replacement Backlog – In FY 2012, the DOT requested and received an increase of \$3.1 million for inventory and equipment replacement funds. For FY 2013, the DOT requested the same level of funding as estimated FY 2012. The funding will cover the incremental difference (replacement cost minus original cost) in replacement equipment costs. The DOT did not request an appropriation for inventory and equipment in FY 2003 to FY 2006 as a way to keep budget increases down. From FY 2007 through FY 2011, the amount was held constant at \$2.3 million. The funding has not been sufficient to replace the equipment on schedule, and a backlog of equipment needs exists. The sustained higher level in the inventory and equipment appropriation will help the Department address the needs over the new few fiscal years so that a normal replacement schedule can resume.

The additional FY 2013 funding will purchase six medium duty trucks (\$913,000), eight heavy duty trucks (\$1,410,000), two snow blowers (\$750,000), and two medium duty loaders (\$212,000). The last purchase of a snow blower was twenty one years ago, and parts are no longer available from the manufacturer. The Department advises that funding for inventory and equipment will need to remain at the higher level of \$5.4 million for a few years to eliminate the backlog of equipment needs.

The Governor is recommending \$5.4 million for inventory and equipment replacement for FY 2013.

The Governor's Transportation 2020 Citizen Advisory Commission – In March 2011, Governor Branstad created the Governor's Transportation 2020 Citizen Advisory Commission to assess the condition of the current and future roadway system in Iowa. The Commission gathered input from the public and stakeholders regarding the condition of the public roadway system, the impact of the system, whether additional funds were needed to maintain/improve the system, and, if so, what funding mechanisms ought to be considered. In December 2011, the Commission concluded its work and suggested:

- An increase in state fuel tax rates across the board by eight to ten cents;
- An increase in the "Fee for New Registration" from 5.0% to 6.0%;
- The DOT should evaluate and recommend a funding mechanism in their report to the 2012 General Assembly that applies to alternatively fueled, hybrid, and high fuel efficiency vehicles (including commercial vehicles);
- New funding should go to the TIME-21 Fund up to the cap (\$225.0 million) and remaining new funding should be distributed consistent with the Road Use Tax Fund distribution formula;
- The Iowa Code should be changed to require the study of the sufficiency of Iowa's road funds to meet road system needs every two years instead of every five years;
- The DOT should annually convene meetings with cities and counties to review the operation, maintenance, and improvement of Iowa's public roadway system to identify ways to jointly increase efficiency; efficiency actions should be quantified, measured and reported to the public on a regular basis;

- And, by June 30, 2012, the DOT should complete a study of vehicles and equipment that use Iowa's public roadway system but do not pay user fees or that pay substantially lower user fees than other vehicles and equipment.

In January 2012, the Chairs of the Senate and House Transportation Committees introduced a bipartisan proposal for legislation that incorporates many of the above recommendations as well as renaming driver license fees so that these funds would have the same constitutional protection as gas tax and registration fees.

As of November 2011, the Governor asked the DOT to find \$50.0 million in cost savings and efficiencies within the Iowa public roadway system and noted that he would not propose a gas tax increase during the 2012 Legislative Session. The DOT is looking internally, as well as working with local jurisdictions, to identify funding efficiencies.

Infrastructure and Capital Recommendations

The Governor is recommending a total of \$149.0 million for infrastructure-related projects and programs for FY 2013. This is an overall increase of \$5.1 million compared to estimated FY 2012. Primary infrastructure funding sources for FY 2013 include the Rebuild Iowa Infrastructure Fund (RIIF) and the Technology Reinvestment Fund. In estimated FY 2012, additional infrastructure resources included the Revenue Bonds Capitals Fund and Revenue Bonds Capitals II Fund.

Of the \$149.0 million in recommendations, \$134.0 million is being recommended from the RIIF and \$15.0 million from the Technology Reinvestment Fund.

Rebuild Iowa Infrastructure Fund Recommendations

	<u>Estimated FY 2012</u>	<u>Gov Rec FY 2013</u>	<u>Gov Rec vs Est. FY 2012</u>
<u>Administrative Services - Capitals</u>			
Administrative Services - Capitals			
Lucas Bldg SOS Office Security	\$ 45,000	\$ 0	\$ -45,000
Historical Building Repairs	1,200,000	0	-1,200,000
Total Administrative Services - Capitals	\$ 1,245,000	\$ 0	\$ -1,245,000
<u>Blind Capitals, Dept. for the</u>			
Dept. for the Blind Capitals			
Replace Air Handlers and Improvements	\$ 1,065,674	\$ 0	\$ -1,065,674
Total Blind Capitals, Dept. for the	\$ 1,065,674	\$ 0	\$ -1,065,674

	Estimated FY 2012	Gov Rec FY 2013	Gov Rec vs Est. FY 2012
<u>Corrections Capital</u>			
Corrections Capital			
Radio Replacement per Mandate	\$ 0	\$ 3,500,000	\$ 3,500,000
Newton Hot Water Loop Repair	0	425,000	425,000
Mitchellville Construction and Expansion	14,761,556	14,170,062	-591,494
Fort Madison ISP One-Time Costs	5,155,077	18,269,124	13,114,047
Construction Project Management	4,500,000	1,000,000	-3,500,000
Total Corrections Capital	\$ 24,416,633	\$ 37,364,186	\$ 12,947,553
<u>Cultural Affairs, Dept. of</u>			
Cultural Affairs, Dept. of			
Great Places Infrastructure Grants	\$ 1,000,000	\$ 0	\$ -1,000,000
Historical Museum Renovation and Visitor Ctr	0	2,000,000	2,000,000
Total Cultural Affairs, Dept. of	\$ 1,000,000	\$ 2,000,000	\$ 1,000,000
<u>Economic Development Authority</u>			
Economic Development, Dept. of			
ACE Infrastructure Comm Colleges	\$ 5,000,000	\$ 0	\$ -5,000,000
Regional Sports Authorities	500,000	0	-500,000
World Food Prize Borlaug/Ruan Scholar	100,000	0	-100,000
Community Attraction & Tourism Grants	5,300,000	0	-5,300,000
Grow Iowa Values Fund	15,000,000	0	-15,000,000
Camp Sunnyside Cabins	250,000	0	-250,000
Total Economic Development Authority	\$ 26,150,000	\$ 0	\$ -26,150,000
<u>Education Capital</u>			
Education Capital			
IPTV Building Purchase	\$ 1,255,550	\$ 0	\$ -1,255,550
IPTV - Inductive Output Tubes	0	320,000	320,000
Community College Infrastructure	1,000,000	0	-1,000,000
Total Education Capital	\$ 2,255,550	\$ 320,000	\$ -1,935,550
<u>Human Services Capital</u>			
Human Services - Capital			
Nursing Facility Const/Improvements	\$ 285,000	\$ 0	\$ -285,000
Total Human Services Capital	\$ 285,000	\$ 0	\$ -285,000
<u>Iowa Finance Authority</u>			
Iowa Finance Authority			
State Housing Trust Fund	\$ 3,000,000	\$ 2,000,000	\$ -1,000,000
Total Iowa Finance Authority	\$ 3,000,000	\$ 2,000,000	\$ -1,000,000
<u>Management, Dept. of</u>			
Management, Dept. of			
Grants Enterprise Management Sys	\$ 0	\$ 125,000	\$ 125,000
Total Management, Dept. of	\$ 0	\$ 125,000	\$ 125,000

Transportation, Infrastructure, and Capitals Appropriations Subcommittee

	Estimated FY 2012	Gov Rec FY 2013	Gov Rec vs Est. FY 2012
<u>Natural Resources, Dept. of</u>			
Natural Resources			
Floodplain Mgmt and Dam Safety	\$ 2,000,000	\$ 0	\$ -2,000,000
State Park Infrastructure	5,000,000	5,000,000	0
Lakes Restoration & Dredging	5,459,000	5,459,000	0
Lake Delhi Improvements	0	2,500,000	2,500,000
Total Natural Resources	\$ 12,459,000	\$ 12,959,000	\$ 500,000
<u>Public Defense Capital</u>			
Public Defense Capital			
Facility/Armory Maintenance	\$ 2,000,000	\$ 2,000,000	\$ 0
Muscatine Readiness Center	100,000	0	-100,000
Statewide Modernization Readiness Ctrs	1,800,000	0	-1,800,000
Camp Dodge Infrastructure Upgrades	1,000,000	0	-1,000,000
Joint Forces HQ Renovation	1,000,000	0	-1,000,000
Total Public Defense Capital	\$ 5,900,000	\$ 2,000,000	\$ -3,900,000
<u>Regents, Board of</u>			
Regents, Board of			
Regents Tuition Replacement	\$ 24,305,412	\$ 25,130,412	\$ 825,000
UI - Iowa Flood Center	1,300,000	0	-1,300,000
Fire Safety and Deferred Maintenance	2,000,000	2,000,000	0
ISU - Ag/Biosystems Engineering	1,000,000	20,800,000	19,800,000
UI - Dental Science Building	1,000,000	12,000,000	11,000,000
UNI - Bartlett Hall	1,000,000	8,286,000	7,286,000
Total Regents, Board of	\$ 30,605,412	\$ 68,216,412	\$ 37,611,000
<u>Transportation, Dept. of</u>			
Transportation, Dept. of			
Recreational Trails Grants	\$ 3,000,000	\$ 2,500,000	\$ -500,000
Public Transit Infrastructure Grants	1,500,000	1,500,000	0
Commercial Aviation Infrastructure Grants	1,500,000	1,500,000	0
General Aviation Infrastructure Grants	750,000	750,000	0
Railroad Revolving Loan & Grant	2,000,000	1,750,000	-250,000
Total Transportation, Dept. of	\$ 8,750,000	\$ 8,000,000	\$ -750,000
<u>Treasurer of State</u>			
Treasurer of State			
County Fair Improvements	\$ 1,060,000	\$ 1,060,000	\$ 0
Total Treasurer of State	\$ 1,060,000	\$ 1,060,000	\$ 0

	Estimated FY 2012	Gov Rec FY 2013	Gov Rec vs Est. FY 2012
<u>Veterans Affairs, Dept. of</u>			
Veterans Affairs, Department of			
Veterans Home Ownership Assistance	\$ 1,000,000	\$ 0	\$ -1,000,000
Total Veterans Affairs, Dept. of	<u>\$ 1,000,000</u>	<u>\$ 0</u>	<u>\$ -1,000,000</u>
<u>Veterans Affairs Capitals</u>			
Veterans Affairs Capital			
IVH Generator Emissions	\$ 250,000	\$ 0	\$ -250,000
Total Veterans Affairs Capitals	<u>\$ 250,000</u>	<u>\$ 0</u>	<u>\$ -250,000</u>
Total Rebuild Iowa Infrastructure Fund	<u>\$ 119,442,269</u>	<u>\$ 134,044,598</u>	<u>\$ 14,602,329</u>

Changes to Current Law RIIF Appropriations:

House File 648 (FY 2012 Infrastructure Appropriations Act) included several out-year appropriations, but did not specifically fund 50.0% of the FY 2012 funding levels. Multi-year projects received funding out to FY 2015, in some cases. Under current law, there is \$124.5 million in previously enacted and standing appropriations from the RIIF for FY 2013. *The Governor is recommending the deappropriation of \$8.0 million from these FY 2013 appropriations, allowing for other items to receive funding.*

Significant changes to current law FY 2013 RIIF appropriations are as follows:

- Reducing the appropriation from the RIIF for the Environment First Fund from \$35.0 million to \$33.0 million. The standing appropriation is \$42.0 million, but in the 2011 Legislative Session, HF 648 reduced the amount for FY 2013 to \$35.0 million. The appropriation was reduced to \$33.0 million for FY 2011 and FY 2012, so the funding level maintains the same level compared to estimated FY 2012. The appropriation is slated to resume at the statutory amount of \$42.0 million in FY 2014.
- Reducing the standing appropriation for the Housing Trust Fund from \$3.0 million to \$2.0 million.
- Eliminating the \$5.0 million RIIF appropriation for the Community Attraction and Tourism (CAT) Grant Program. The funding from RIIF was slated to sunset at the end of FY 2013 under current law. The CAT Grant Program received a total of \$7.3 million from the RIIF and the Revenue Bonds Capitals II Fund in FY 2012. House File 648 eliminated the General Fund appropriation for FY 2013, so only the RIIF appropriation remained in current law.

Significant RIIF recommendations include:

- Department of Corrections – \$3.5 million for upgrading radios per the federal narrowbanding mandate. For a detailed discussion about the narrowbanding mandate see the *Issues* section below. And, \$425,000 for hot water loop repair at the Newton Correctional Facility. The \$3.9 million in new recommendations is in addition to the \$33.4 million for Fort Madison and Mitchellville prison construction and construction management that was previously enacted from the RIIF.

- Department of Cultural Affairs – \$2.0 million for interior repairs and renovation and construction of a visitor’s center at the State Historical Building for the 25th anniversary of the Historical Museum. For estimated FY 2012, \$1.2 million was appropriated to the DAS for exterior repairs at the Historical Building.
- Department of Natural Resources – \$5.5 million for lake restoration and water quality improvement program, including dredging projects to maintain the same level of funding compared to estimated FY 2012. In addition, for FY 2013, the Governor is recommending \$2.5 million for dam restoration at Lake Delhi. For additional discussion see the *Issues* section below. The FY 2013 recommendations maintain the \$5.0 million appropriation for State park infrastructure that was previously enacted.
- Department of Public Defense (Iowa National Guard) – A total of \$2.0 million for facility maintenance projects at the Guard’s readiness centers. This is a decrease of \$3.9 million compared to estimated FY 2012 funding for Iowa National Guard projects.
- Board of Regents – \$25.1 million for the tuition replacement appropriation that pays the debt service on academic revenue bonds. The recommendations maintain the \$43.1 million for FY 2013 for capital projects at the three universities that was previously enacted in HF 648.
- Department of Transportation – A total of \$8.0 million for several multimodal programs, including the Commercial Air Service Infrastructure Grants, General Aviation Infrastructure Grants, Public Transit Infrastructure Grants, recreational trails, and the Rail Revolving Loan and Grant program (freight rail). This is a decrease of \$750,000 compared to estimated FY 2012.

Items Moving from the RIIF to the General Fund

Some items that had been funded from the RIIF are being moved to the General Fund in the Governor’s recommendations for FY 2013, including the following:

- Floodplain Management Program – received \$2.0 million in estimated FY 2012 from the RIIF. Funding of \$2.0 million is being recommended from the General Fund under the Agriculture and Natural Resources Appropriations Subcommittee. See additional discussion in that Subcommittee Section.
- Iowa Flood Center – received \$1.3 million in estimated FY 2012 from the RIIF. According to the Department of Management, funding is being included in the overall General Fund appropriation for the Board of Regents operations, but not a specific line item appropriation. The operations appropriation is included in the Educations Appropriations Subcommittee.
- Military Home Ownership Program – received \$1.0 million in estimated FY 2012 from the RIIF. Funding of \$1.6 million is being recommended from the General Fund under the Health and Human Services Appropriations Subcommittee. See additional discussion in that Subcommittee Section.

Note: The amount of \$134.0 million recommended from the RIIF does not reflect the \$33.0 million for the Environment First Fund or the \$15.0 million for the Technology Reinvestment Fund (in order to avoid double counting). Total appropriations recommended from the RIIF as reflected on the RIIF balance sheet equal \$182.0 million. See **Appendix C** for the RIIF balance sheet.

Technology Reinvestment Fund (TRF) Recommendations

	Estimated FY 2012	Gov Rec FY 2013	Gov Rec vs Est. FY 2012
<u>Administrative Services</u>			
Administrative Services			
ITE Pooled Technology	\$ 1,643,728	\$ 0	\$ -1,643,728
Total Administrative Services	<u>\$ 1,643,728</u>	<u>\$ 0</u>	<u>\$ -1,643,728</u>
<u>Corrections, Dept. of</u>			
Central Office			
Iowa Corrections Offender Network	\$ 500,000	\$ 500,000	\$ 0
Total Corrections, Dept. of	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 0</u>
<u>Education, Dept. of</u>			
Education, Dept. of			
ICN Part III Leases & Maintenance	\$ 2,727,000	\$ 2,727,000	\$ 0
Statewide Ed Data Warehouse	600,000	600,000	0
Total Education, Dept. of	<u>\$ 3,327,000</u>	<u>\$ 3,327,000</u>	<u>\$ 0</u>
<u>Human Rights, Dept. of</u>			
Human Rights, Department of			
Criminal Justice Info System (CJIS)	\$ 1,689,307	\$ 1,689,307	\$ 0
Total Human Rights, Dept. of	<u>\$ 1,689,307</u>	<u>\$ 1,689,307</u>	<u>\$ 0</u>
<u>Human Services Capital</u>			
Human Services - Capital			
Medicaid Technology	\$ 3,494,176	\$ 4,667,600	\$ 1,173,424
Ctrl IA Ctr for Indep Living	11,000	0	-11,000
Total Human Services Capital	<u>\$ 3,505,176</u>	<u>\$ 4,667,600</u>	<u>\$ 1,162,424</u>
<u>Iowa Tele. & Tech. Commission</u>			
Iowa Communications Network			
ICN Equipment Replacement	\$ 2,248,653	\$ 2,248,653	\$ 0
Total Iowa Tele. & Tech. Commission	<u>\$ 2,248,653</u>	<u>\$ 2,248,653</u>	<u>\$ 0</u>
<u>Management, Dept. of</u>			
Management, Dept. of			
Searchable Online Databases	\$ 50,000	\$ 45,000	\$ -5,000
Total Management, Dept. of	<u>\$ 50,000</u>	<u>\$ 45,000</u>	<u>\$ -5,000</u>

	Estimated FY 2012	Gov Rec FY 2013	Gov Rec vs Est. FY 2012
<u>Public Safety Capital</u>			
Public Safety Capital			
Radio Replacement-TRF	\$ 2,500,000	\$ 2,500,000	\$ 0
Dubuque Fire Training Simulator	80,000	0	-80,000
Total Public Safety Capital	\$ 2,580,000	\$ 2,500,000	\$ -80,000
Total Technology Reinvestment Fund	\$ 15,543,864	\$ 14,977,560	\$ -566,304

Shifting the Technology Reinvestment Fund to the RIIF

Iowa Code section 8.57C provides a standing limited appropriation of \$17.5 million from the General Fund to the Technology Reinvestment Fund. In recent fiscal years, the General Assembly has shifted the funding from the General Fund to the RIIF. Since FY 2010, the funding amount has been reduced from the \$17.5 million. For estimated FY 2012, the funding level was \$15.5 million from the RIIF. The funding to the Technology Reinvestment Fund was slated to resume at the statutory amount from the General Fund in FY 2013. *The Governor is recommending shifting the funding source from the General Fund to the RIIF and reducing the amount to \$15.0 million.*

Current Law Appropriations

House File 648 (FY 2012 Infrastructure Appropriations Act) provided \$7.2 million out-year funding for FY 2013 from the Technology Reinvestment Fund (TRF). The Governor's recommendations maintain these FY 2013 current law appropriations:

- \$4.7 million for Medicaid technology.
- \$2.5 million for the Department of Public Safety for radio communication upgrades, per the federal narrowbanding mandate. For additional discussion on the radio upgrades, see the *Issues* section below.

Significant TRF recommendations include:

- \$1.7 million for continued development of Criminal Justice Information Systems Integration (CJIS) that maintains the same level of funding compared to estimated FY 2012.
- \$2.7 million for the Department of Education for leases and maintenance associated with the build-out of Part III of the Iowa Communications Network (ICN). This maintains the same level of funding compared to estimated FY 2012.
- \$2.3 million for the Iowa Telecommunications and Technology Commission (ITTC) for ICN equipment replacement. This maintains the same level of funding compared to estimated FY 2012.
- \$45,000 for the Department of Management for the searchable online budget and tax database. This is a decrease of \$5,000 compared to estimated FY 2012 for the project.

Issues

Iowa Communications Network RFP Implementation – During the 2011 Legislative Session, the General Assembly enacted legislation requiring the ITTC to issue a Request for Proposal (RFP) to sell or lease the ICN. The ITTC and ICN staff have been working toward this goal, issued an RFP, and hired Fiberutilities Group to coordinate the effort for issuing the RFP to sell or lease the network. During the 2011 Legislative Interim, several stakeholders were invited to be part of an RFP Implementation Team (RIT) that will provide input and help focus the assumptions that will be incorporated into the RFP. The groups represented were: ITTC, Governor's Office/Department of Management, Auditor's Office, Attorney General's Office, Department of Public Safety, Department of Education, Iowa Hospital Association, Community Colleges, as well as legislative members from both chambers (all four caucuses). The RIT was not mandated as part of the legislation, but the ITTC reached out to the stakeholders and asked if they would be willing to participate in forming and crafting the foundational assumptions needed for the RFP. The RIT has completed its work and anticipated foundational assumptions will be finalized by February 1, 2012, after review by the ITTC. The ICN staff and Fiberutilities Group are working on property, contract, and asset identification and documentation during the first quarter of 2012. The RFP projected plan and outline will be created by March 2012. The legislation required the RFP to provide for the sale to be concluded or the lease to commence during FY 2013.

Narrowband Mandate and State Agency Communications Systems – The Federal Communications Commission mandated that all nonfederal public safety license holders on frequencies ranging from 150-512 MHz reduce their operating bandwidth from 25 kHz to 12.5 kHz narrowband channels and update their operating licenses by January 1, 2013. Failure to do so may result in the loss of communication capabilities and fines. Most State public safety radio systems use 25.0 kHz channels. Narrowbanding to 12.5 kHz will affect radio and pager coverage. Agencies that narrowband in analog will have further reductions of coverage. The mandate affects several agencies, including the Departments of Public Safety, Transportation, Natural Resources, Public Health, Agriculture and Land Stewardship, and Corrections.

The Departments of Public Health and Agriculture and Land Stewardship reported that their radios have been narrowbanded. The DOT has begun the process of upgrading their radios using funds from the Road Use Tax Fund and the Primary Road Fund, via the Material and Equipment Revolving Fund (established in [Iowa Code section 307.47](#)). The Department of Natural Resources (DNR) received authorization in SF 509 (FY 2012 Agriculture and Natural Resources Appropriations Act) to use unappropriated funds in the Fish and Game Protection Fund to purchase the radios. As of December 2011, the DNR has issued an RFP for that effort. In HF 648 (FY 2012 Infrastructure Appropriations Act), the DPS received \$2.5 million annually from the Technology Reinvestment Fund for FY 2012 through FY 2014 to work toward achieving compliance and upgrading their radio equipment and work toward a goal of interoperability. The DPS is purchasing radios through an existing State Master Agreement established through the Department of Administrative Services. The Department of Corrections (DOC) did not receive funding for upgrades in FY 2012, but will require funding for upgrades in order to meet the mandate.

Per HF 648, the DPS is required to report on the status of efforts and estimated needs and costs for DPS, DOC, and DNR to meet the federal narrowbanding mandate. The report is due to the Legislative Services Agency and Department of Management by January 13, 2012.

The Governor is recommending \$3.5 million from the RIIF to the Department of Corrections for FY 2013 for purposes of complying with the mandate. In addition, the previously enacted appropriations for radio

communications upgrades for the Department of Public Safety for FY 2013 and FY 2014 from the Technology Reinvestment Fund are maintained.

Lake Delhi – Lake Delhi was created in the 1920s by the construction of a hydroelectric dam on the Maquoketa River. Lake Delhi previously received State appropriations for dam maintenance, lake dredging, and related improvements. In FY 2011, Lake Delhi received a \$100,000 allocation from the Revenues Bonds Capitals Fund appropriation for lake restoration. Lake Delhi received \$100,000 in both FY 2008 and FY 2009 from the RIIF for dam maintenance and lake dredging. The dam flooded and failed in July 2010.

House File 648 (FY 2012 Infrastructure Appropriations Act) provided \$350,000 for a hydrological and engineering study for preconstruction of the dam at Lake Delhi. The study was recommended by the Lake Delhi Task Force in December 2010. Once the preconstruction dam restoration study is completed, it must be filed with the General Assembly. The Act included intent language for the General Assembly to appropriate funds for the restoration and reconstruction of the Lake Delhi dam in FY 2013 and FY 2014, contingent on receipt of the completed preconstruction hydrological and engineering study. Amounts for the future funding were not specified in the Act. In earlier versions of the Infrastructure Appropriations Bill, amounts of \$2.5 million per year had been in the legislation, but during the Conference Committee on the Infrastructure budget, the specified amounts were removed so the legislation that was enacted did not include specified amounts. After the 2011 Legislative Session, the Governor vetoed the paragraph containing the intent language that the General Assembly will appropriate an unspecified amount of funds in FY 2013 and FY 2014 to repair the dam, stating that it was premature to assume the State will obligate funds for the dam until the study is completed and analyzed by the Governor and General Assembly.

The Lake Delhi Recreational Facility and Water Quality District Board of Trustees facilitated the start of the study in September 2011. The first step in the study was to use a drill rig to bore down and retrieve rock samples so engineers can determine if there are any fissures, cracks, or other weaknesses in the foundation. According to press articles released in September 2011, the local Community Fund to Rebuild Lake Delhi has raised \$1.5 million toward a new dam, with a goal of raising \$3.5 million. The engineering study final report was completed on December 21, 2011. According to the report, the estimated cost of the recommended project for restoration of the dam is \$11.9 million.

The Governor is recommending \$2.5 million from the RIIF for FY 2013 for the Lake Delhi dam restoration.

LSA Publications

The following documents have been published by the LSA that relate to the Transportation, Infrastructure, and Capitals Appropriations Subcommittee:

- *Fiscal Topic:* [Revitalize Iowa's Sound Economy \(RISE\) Program](#)
- *Fiscal Topic:* [Rebuild Iowa Infrastructure Fund \(RIIF\)](#) (as of December 2011)
- *Budget Unit Fiscal Topic:* [511 Travel Information System](#)
- *Budget Unit Fiscal Topic:* [Department of Transportation Planning, Programming and Modal Division](#)
- *Issue Review:* [Rebuild Iowa Infrastructure Fund \(RIIF\) - discussing history, trends, and status](#)

Documents that will be forthcoming in 2012 are:

- *Outstanding Obligations Report*: Status of Outstanding Obligations on Selected State Obligations
- *Annual Infrastructure Status Reports*: Submitted from agencies that received infrastructure funding and compiled by the LSA.
- [Lunch and Learn Presentations](#): Presentations on Road Funding and Infrastructure Funding

Other items published on the website of interest may be:

- [Fiscal One-On-Ones](#): Interviews conducted by Fiscal Services staff with various State agencies on topics of interest.

Staff Contacts: Marcia Tannian (281-7942) marcia.tannian@legis.state.ia.us
Estelle Montgomery (725-2261) estelle.montgomery@legis.state.ia.us

APPENDIX A

Transportation FY 2013 Recommendations by Budget Unit and Funds

Infrastructure and Technology Appropriations under Current Law and FY 2013 Governor's Recommendations – All Infrastructure funds

**DEPARTMENT OF TRANSPORTATION
FY 2013 GOVERNOR'S RECOMMENDATIONS**

	Estimated FY 2012	Gov Rec FY 2013	Gov Rec vs. Est. FY 2012
Drivers' License Equipment Lease/ Central Issuance			
Road Use Tax Fund	\$ 3,876,000	\$ 3,876,000	\$ 0
Operations			
Road Use Tax Fund	\$ 6,570,000	\$ 6,570,000	\$ 0
Primary Road Fund	40,356,529	40,607,023	250,494
Total Operations	\$ 46,926,529	\$ 47,177,023	\$ 250,494
FTEs	279.0	282.0	3.0
Planning & Programming			
Road Use Tax Fund	\$ 458,000	\$ 458,000	\$ 0
Primary Road Fund	8,697,095	8,697,095	0
Total Planning & Programming	\$ 9,155,095	\$ 9,155,095	\$ 0
FTEs	113.0	113.0	0.0
Motor Vehicles			
Road Use Tax Fund	\$ 33,921,000	\$ 33,921,000	\$ 0
Primary Road Fund	1,413,540	1,413,540	0
Total Motor Vehicles	\$ 35,334,540	\$ 35,334,540	\$ 0
FTEs	410.0	410.0	0.0
Highway			
Primary Road Fund	\$ 230,913,992	\$ 232,672,498	\$ 1,758,506
FTEs	2,068.0	2,065.0	-3.0
Dept. of Administrative Services (DAS)			
Road Use Tax Fund	\$ 225,000	\$ 228,000	\$ 3,000
Primary Road Fund	1,388,000	1,404,000	16,000
Total DAS	\$ 1,613,000	\$ 1,632,000	\$ 19,000
Unemployment Compensation			
Road Use Tax Fund	\$ 7,000	\$ 7,000	\$ 0
Primary Road Fund	138,000	138,000	0
Total Unemployment Comp.	\$ 145,000	\$ 145,000	\$ 0
Workers' Compensation			
Road Use Tax Fund	\$ 119,000	\$ 121,000	\$ 2,000
Primary Road Fund	2,846,000	2,889,000	43,000
Total Workers' Comp	\$ 2,965,000	\$ 3,010,000	\$ 45,000
Indirect Cost Recoveries			
Road Use Tax Fund	\$ 78,000	\$ 78,000	\$ 0
Primary Road Fund	572,000	572,000	0
Total Indirect Cost Recoveries	\$ 650,000	\$ 650,000	\$ 0
Auditor Reimbursement			
Road Use Tax Fund	\$ 67,319	\$ 67,319	\$ 0
Primary Road Fund	415,181	415,181	0
Total Auditor Reimbursement	\$ 482,500	\$ 482,500	\$ 0
County Treasurers Support			
Road Use Tax Fund	\$ 1,406,000	\$ 1,406,000	\$ 0

**DEPARTMENT OF TRANSPORTATION
FY 2013 GOVERNOR'S RECOMMENDATIONS**

	Estimated FY 2012	Gov Rec FY 2013	Gov Rec vs. Est. FY 2012
511 Road/Weather Conditions			
Road Use Tax Fund	\$ 100,000	\$ 100,000	\$ 0
Mississippi River Parkway Commission			
Road Use Tax Fund	\$ 40,000	\$ 40,000	\$ 0
MVD Field Facility Maintenance			
Road Use Tax Fund	\$ 200,000	\$ 200,000	\$ 0
Scale Replacement			
Road Use Tax Fund	\$ 550,000	\$ 550,000	\$ 0
Garage Fuel & Waste Management			
Primary Road Fund	\$ 800,000	\$ 800,000	\$ 0
Transportation Maps			
Primary Road Fund	\$ 242,000	\$ 242,000	\$ 0
Inventory & Equipment Replacement			
Primary Road Fund	\$ 5,366,000	\$ 5,366,000	\$ 0
Utility Improvements			
Primary Road Fund	\$ 400,000	\$ 400,000	\$ 0
Garage Roofing Projects			
Primary Road Fund	\$ 200,000	\$ 200,000	\$ 0
HVAC Improvements			
Primary Road Fund	\$ 400,000	\$ 200,000	\$ -200,000
Field Facility Deferred Maintenance			
Primary Road Fund	\$ 1,000,000	\$ 1,000,000	\$ 0
Ames Elevator Upgrade			
Primary Road Fund	\$ 100,000	\$ 0	\$ -100,000
Wastewater Treatment Upgrades -Garages			
Primary Road Fund	\$ 1,000,000	\$ 1,000,000	\$ 0
Swea City Garage			
Primary Road Fund	\$ 2,100,000	\$ 0	\$ -2,100,000
New Hampton Garage			
Primary Road Fund	\$ 0	\$ 5,200,000	\$ 5,200,000
Subtotal Road Use Tax Fund	\$ 47,617,319	\$ 47,622,319	\$ 5,000
Subtotal Primary Road Fund	\$ 298,348,337	\$ 303,216,337	\$ 4,868,000
TOTAL DOT	\$ 345,965,656	\$ 350,838,656	\$ 4,873,000
TOTAL FTEs	2,870.0	2,870.0	0.0

Infrastructure and Technology Appropriations under Current Law and FY 2013 Governor's Recommendations - All Infrastructure Funds

As of January 2012

	Actual FY 2011		Estimated FY 2012		Dept Request	Gov Rec FY 2013		Current Law	
	Appropriation	Fund	Appropriation	Fund	FY 2012	Recommendation	Fund	FY 2013	Fund
<u>Administrative Services</u>									
D-Line Shuttle	\$ 125,000	RIIF	\$ 0		\$ 0	\$ 0		\$ 0	
Iowa Building (Mercy Capitol) Operations	1,082,300	RIIF	0		0	0		0	
DAS Distribution Account	3,700,000	RIIF	0		0	0		0	
Major Maintenance	3,000,000	RBC	500,000	RBC	14,990,300	0		0	
FY 2012 Major Maintenance funding from two sources	-18	VIF	2,020,000	RBC2	0	0		0	
Terrace Hill Maintenance	0		0		19,038	0		0	
ITE Pooled Technology	3,793,654	TRF	1,643,728	TRF	3,625,301	0		0	
Lucas Bldg Secretary of State Office Security	0		45,000	RIIF	0	0		0	
Historical Building Exterior Repairs	0		1,200,000	RIIF	0	0		0	
Total Administrative Services	\$ 11,700,936		\$ 5,408,728		\$ 18,634,639	\$ 0		\$ 0	
<u>Agriculture and Land Stewardship</u>									
WIRB Administration	\$ 50,000	RIIF	\$ 0		\$ 0	\$ 0		\$ 0	
Soil Conservation Cost Share	1,000,000	RBC	0		0	0		0	
FY 2011 Soil Conservation Cost Share funding from two sources	5,950,000	RBC2	0		0	0		0	
Cons Reserve Enhancement Prog	2,500,000	RBC2	0		0	0		0	
Total Agriculture and Land Stewardship	\$ 9,500,000		\$ 0		\$ 0	\$ 0		\$ 0	
<u>Blind Capitals</u>									
Replace Air Handlers and Improvements	\$ 0		\$ 1,065,674	RIIF	\$ 0	\$ 0		\$ 0	
Newsline Service	20,000	RIIF	0		0	0		0	
Total Blind Capitals	\$ 20,000		\$ 1,065,674		\$ 0	\$ 0		\$ 0	

Infrastructure and Technology Appropriations under Current Law and FY 2013 Governor's Recommendations - All Infrastructure Funds

As of January 2012

	Actual FY 2011		Estimated FY 2012		Dept Request	Gov Rec FY 2013		Current Law	
	Appropriation	Fund	Appropriation	Fund	FY 2012	Recommendation	Fund	FY 2013	Fund
<u>Corrections</u>									
CBC 2nd District Ames 40 Bed Expansion	\$	0	\$	0	\$ 10,670,000	\$	0	\$	0
CBC 8th District Waterloo 25 Bed Expansion		0		0	8,431,000		0		0
CBC 5th District Security Barrier Perimeter	1,000,000	RBC		0	0		0		0
Radio Replacement per Mandate		0		0	3,618,205	3,500,000	RIIF		0
Anamosa Fire Escape/Luster Heights Well		0		0	3,003,680		0		0
Newton Hot Water Loop Repair		0		0	425,000	425,000	RIIF		0
Major Maintenance		0		0	3,000,000		0		0
Mitchellville Construction and FFE Costs		0	14,761,556	RIIF	14,170,062	14,170,062	RIIF	14,170,062	RIIF
FY 2012 Mitchellville funding from two sources		0	4,430,952	RBC	0		0		0
Fort Madison ISP Construction and FFE Costs		0	5,155,077	RIIF	18,269,124	18,269,124	RIIF	18,269,124	RIIF
CBC Des Moines Expansion		0		0	23,411,500		0		0
Construction Project Management	322,500	RIIF	4,500,000	RIIF	1,000,000	1,000,000	RIIF	1,000,000	RIIF
FY 2011 Construction Project Management funding from two sources	2,200,000	RBC		0	0		0		0
CBCs Opening Costs Equipment	1,519,048	RBC		0	0		0		0
Iowa Corrections Offender Network	500,000	TRF	500,000	TRF	1,500,000	500,000	TRF		0
Total Corrections	\$	5,541,548	\$	29,347,585	\$ 87,498,571	\$ 37,864,186		\$ 33,439,186	
<u>Cultural Affairs, Dept. of</u>									
Historic Preservation	\$	0	\$	0	\$ 1,000,000	\$	0	\$	0
Great Places Infrastructure Grants	2,000,000	RBC	1,000,000	RIIF	1,000,000		0		0
Battle Flags	60,000	RIIF		0	100,000		0		0
Historical Building Museum Renovation and Visitor Center		0		0	2,000,000	2,000,000	RIIF		0
Historic Site Maintenance	40,000	RIIF		0	500,000		0		0
Total Cultural Affairs, Dept. of	\$	2,100,000	\$	1,000,000	\$ 4,600,000	\$ 2,000,000		\$ 0	

Infrastructure and Technology Appropriations under Current Law and FY 2013 Governor's Recommendations - All Infrastructure Funds

As of January 2012

	Actual FY 2011		Estimated FY 2012		Dept Request	Gov Rec FY 2013		Current Law	
	Appropriation	Fund	Appropriation	Fund	FY 2012	Recommendation	Fund	FY 2013	Fund
<u>Economic Development, Dept. of</u>									
Workforce Training and Economic Dev	\$ 2,000,000	RIIF	\$ 0		\$ 0	\$ 0		\$ 0	
ACE Vertical Infrastructure Community Colleges	5,500,000	RBC2	5,000,000	RIIF	5,000,000	0		0	
Regional Sports Authorities	500,000	RIIF	500,000	RIIF	500,000	0		0	
Main Street Iowa Program	-6,747	RBC	0		0	0		0	
6th Avenue Corridor Main Streets	100,000	RIIF	0		0	0		0	
Port Authority Economic Dev SE Iowa	50,000	RIIF	0		0	0		0	
Blank Park Zoo Expansion	500,000	RIIF	0		0	0		0	
World Food Prize Borlaug/Ruan Scholar	100,000	RIIF	100,000	RIIF	100,000	0		0	
Cedar Rapids Small Business Center	1,200,000	RBC2	0		0	0		0	
Mason City Small Business Center	1,500,000	RBC2	0		0	0		0	
Main Street Projects	8,450,000	RBC2	0		0	0		0	
River Enhancement CAT Grants	-800,000	RBC	0		0	0		0	
Community Attraction and Tourism Grants	12,000,000	RBC2	5,300,000	RIIF	3,300,000	0		5,000,000	RIIF
FY 2012 CAT Funding from two sources			2,020,000	RBC2	2,020,000	0		0	
Grow Iowa Values Fund	38,000,000	RIIF	15,000,000	RIIF	15,000,000	0		0	
Camp Sunnyside Cabins	0		250,000	RIIF	0	0		0	
Regional Transit Hub Construction	4,000,000	RBC	0		0	0		0	
Total Economic Development, Dept. of	\$ 73,093,253		\$ 28,170,000		\$ 25,920,000	\$ 0		\$ 5,000,000	
<u>Education, Dept. of</u>									
Enrich Iowa	\$ 500,000	RIIF	\$ 0		\$ 0	\$ 0		\$ 0	
ICN Part III Leases and Maintenance	2,727,000	TRF	2,727,000	TRF	3,639,075	2,727,000	TRF	0	
Statewide Ed Data Warehouse	600,000	TRF	600,000	TRF	1,000,000	600,000	TRF	0	
Community Colleges Infrastructure	2,000,000	RBC2	1,000,000	RIIF	0	0		0	
IPTV Building Purchase	0		1,255,550	RIIF	0	0		0	
IPTV - Inductive Output Tubes	0		0		320,000	320,000	RIIF	0	
Total Education inclu IPTV	\$ 5,827,000		\$ 5,582,550		\$ 4,959,075	\$ 3,647,000		\$ 0	
<u>Human Rights, Dept. of</u>									
Criminal Justice Info System (CJIS)	\$ 0		\$ 1,689,307	TRF	\$ 2,389,307	\$ 1,689,307	TRF	\$ 0	
Total Human Rights, Dept. of	\$ 0		\$ 1,689,307		\$ 2,389,307	\$ 1,689,307		\$ 0	

Infrastructure and Technology Appropriations under Current Law and FY 2013 Governor's Recommendations - All Infrastructure Funds

As of January 2012

	Actual FY 2011		Estimated FY 2012		Dept Request	Gov Rec FY 2013		Current Law	
	Appropriation	Fund	Appropriation	Fund	FY 2012	Recommendation	Fund	FY 2013	Fund
<u>Human Services, Dept. of</u>									
Maintenance Health Safety Loss	\$ 0		\$ 0		\$ 3,670,000	\$ 0		\$ 0	
Maintenance	0		0		650,000	0		0	
Major Projects	0		0		2,912,080	0		0	
Nursing Facility Const/Improvements	0		285,000	RIIF	0	0		0	
Medicaid Technology	0		3,494,176	TRF	4,667,600	4,667,600	TRF	4,667,600	TRF
Ctrl IA Ctr for Independent Living	0		11,000	TRF	0	0		0	
Total Human Services	\$ 0		\$ 3,790,176		\$ 11,899,680	\$ 4,667,600		\$ 4,667,600	
<u>Iowa Finance Authority</u>									
State Housing Trust Fund	\$ 1,000,000	RIIF	\$ 3,000,000	RIIF	\$ 3,000,000	\$ 2,000,000	RIIF	\$ 3,000,000	RIIF
FY 2011 State Housing Trust Fund funding from two sources	2,000,000	RBC	0		0	0		0	
I JOBS Administration	200,000	RIIF	0		0	0		0	
Facilities Multiple-Handicapped Polk County	250,000	RIIF	0		0	0		0	
Disaster Prevention Local Infrastructure Grants	30,000,000	RBC2	0		0	0		0	
Floodwall Cedar Rapids Courthouse	2,000,000	RIIF	0		0	0		0	
Linn County Administrative Bldg	4,500,000	CRF	0		0	0		0	
FY 2011 Linn County Admin Bldg funding from two sources	4,400,000	RBC	0		0	0		0	
Cedar Rapids City Hall Flood	4,400,000	RIIF	0		0	0		0	
FY 2011 Cedar Rapids City Hall Flood funding from two sources	2,100,000	CRF	0		0	0		0	
DSM Fire Dept Training Logistics Facility	3,000,000	RBC2	0		0	0		0	
DSM Riverpoint Service Area	1,250,000	RBC2	0		0	0		0	
DSM Court Ave Sewer	3,050,000	RBC2	0		0	0		0	
DSM Flood Control Tonawanda Ravine	700,000	RBC2	0		0	0		0	
DSM Wastewater Reclamation Basins	500,000	RBC2	0		0	0		0	
DSM Broadlawns Improvements	1,000,000	RBC2	0		0	0		0	
Davenport Woodman Park Flood Mitigation	1,050,000	RBC2	0		0	0		0	
Waterloo Public Works Building	5,000,000	RBC2	0		0	0		0	
Iowa City Wastewater Treatment Plant	2,000,000	RBC2	0		0	0		0	
West Union Green Pilot Project	1,175,000	RBC2	0		0	0		0	
Jessup City Hall	475,000	RBC2	0		0	0		0	
Belmond Storm Sewer Flood Protection	600,000	RBC2	0		0	0		0	
Norwalk Orchard Ridge Drainage	300,000	RBC2	0		0	0		0	
Total Iowa Finance Authority	\$ 70,950,000		\$ 3,000,000		\$ 3,000,000	\$ 2,000,000		\$ 3,000,000	

Infrastructure and Technology Appropriations under Current Law and FY 2013 Governor's Recommendations - All Infrastructure Funds

As of January 2012

	Actual FY 2011		Estimated FY 2012		Dept Request	Gov Rec FY 2013		Current Law	
	Appropriation	Fund	Appropriation	Fund	FY 2012	Recommendation	Fund	FY 2013	Fund
<u>Iowa Tele. and Tech. Commission</u>									
ICN Equipment Replacement	\$ 2,244,956	TRF	\$ 2,248,653	TRF	\$ 2,248,653	\$ 2,248,653	TRF	\$ 0	
Total Iowa Tele. and Tech. Commission	\$ 2,244,956		\$ 2,248,653		\$ 2,248,653	\$ 2,248,653		\$ 0	
<u>Management, Dept. of</u>									
Standing Approp Environment First Fund	\$ 33,000,000	RIIF	\$ 33,000,000	RIIF	\$ 35,000,000	\$ 33,000,000	RIIF	\$ 35,000,000	RIIF
Technology Reinvestment Fund	10,000,000	RIIF	15,541,000	RIIF	17,500,000	15,000,000	RIIF	17,500,000	GF
Transparency Project Searchable Online Database	0		50,000	TRF	0	45,000	TRF	0	
Grants Enterprise Management System	0		0		0	125,000	RIIF	0	
Total Management	\$ 43,000,000		\$ 48,591,000		\$ 52,500,000	\$ 48,170,000		\$ 52,500,000	
<u>Natural Resources</u>									
Floodplain Mgmt and Dam Safety	\$ 2,000,000	RIIF	\$ 2,000,000	RIIF	\$ 2,000,000	\$ 2,000,000	GF	\$ 0	
Honey Creek Asset Manager	100,000	RIIF	0		0	0		0	
State Park Infrastructure	5,000,000	RBC2	5,000,000	RIIF	5,000,000	5,000,000	RIIF	5,000,000	RIIF
Lake Delhi Improvements	0		0		0	2,500,000	RIIF	0	
Lake Restoration and Dredging	7,000,000	RBC	5,459,000	RIIF	5,459,000	5,459,000	RIIF	0	
FY 2011 Lake Restoration and Dredging funding from two sources	3,000,000	RBC2	0		0	0		0	
Rock Creek Perm Shelter	40,000	RIIF	0		0	0		0	
Total Natural Resources	\$ 17,140,000		\$ 12,459,000		\$ 12,459,000	\$ 12,959,000		\$ 5,000,000	
<u>Public Defense</u>									
Facility/Armory Maintenance	\$ 1,500,000	RIIF	\$ 2,000,000	RIIF	\$ 360,000	\$ 2,000,000	RIIF	\$ 0	
Muscatine Readiness Center	0		100,000	RIIF	0	0		0	
Statewide Modernization Readiness Centers	1,800,000	RIIF	1,800,000	RIIF	0	0		0	
Camp Dodge Infrastructure Upgrades	0		1,000,000	RIIF	0	0		0	
Middletown Armed Forces Readiness Center	100,000	RIIF	0		0	0		0	
Iowa Falls Readiness Center	500,000	RIIF	0		0	0		0	
Cedar Rapids Armed Forces Readiness Center	200,000	RIIF	0		0	0		0	
Joint Forces HQ Renovation	0		1,000,000	RIIF	0	0		0	
Total Public Defense	\$ 4,100,000		\$ 5,900,000		\$ 360,000	\$ 2,000,000		\$ 0	
<u>Public Health</u>									
Mental Health Services Database	\$ 250,000	TRF	\$ 0		\$ 0	\$ 0		\$ 0	
Vision Screening	100,000	RIIF	0		0	0		0	
Total Public Health, Dept. of	\$ 350,000		\$ 0		\$ 0	\$ 0		\$ 0	

Infrastructure and Technology Appropriations under Current Law and FY 2013 Governor's Recommendations - All Infrastructure Funds

As of January 2012

	Actual FY 2011		Estimated FY 2012		Dept Request	Gov Rec FY 2013		Current Law	
	Appropriation	Fund	Appropriation	Fund	FY 2012	Recommendation	Fund	FY 2013	Fund
<u>Public Safety</u>									
Radio Communications Upgrades per Mandate	\$ 0		\$ 2,500,000	TRF	\$ 2,500,000	\$ 2,500,000	TRF	\$ 2,500,000	TRF
Dubuque Fire Training Simulator	0		80,000	TRF	0	0		0	
Total Public Safety	\$ 0		\$ 2,580,000		\$ 2,500,000	\$ 2,500,000		\$ 2,500,000	
<u>Regents</u>									
Regents Tuition Replacement	\$ 24,305,412	RIIF	\$ 24,305,412	RIIF	\$ 25,130,412	\$ 25,130,412	RIIF	\$ 0	
Fire Safety and Deferred Maint All Institute	0		2,000,000	RIIF	77,000,000	2,000,000	RIIF	2,000,000	RIIF
ISU - Ag/Biosystems Engineering	0		1,000,000	RIIF	20,800,000	20,800,000	RIIF	20,800,000	RIIF
ISU - Biosciences Building	0		0		4,000,000	0		0	
ISU - Iowa Energy Center	5,000,000	RBC2	0		0	0		0	
ISU - Vet Equipment Modernize Blank Park Zoo	400,000	RIIF	0		0	0		0	
ISU - Veterinary Hospital Phase II	13,000,000	RBC	0		0	0		0	
UI - Dental Science Building	0		1,000,000	RIIF	12,000,000	12,000,000	RIIF	12,000,000	RIIF
UI - Institute for Biomedical Discovery	10,000,000	RBC2	0		0	0		0	
UI - Iowa Flood Center	1,300,000	RIIF	1,300,000	RIIF	0	0	GF	0	
UI - Pharmacy Building Renovation	0		0		5,000,000	0		0	
UNI - Bartlett Hall	0		1,000,000	RIIF	8,286,000	8,286,000	RIIF	8,286,000	RIIF
UNI - Schindler Education Center Renovation-RIIF	0		0		2,000,000	0		0	
Total Regents	\$ 54,005,412		\$ 30,605,412		\$ 154,216,412	\$ 68,216,412		\$ 43,086,000	
<u>State Fair Authority Capital</u>									
Agricultural Exhibition Center	\$ 2,500,000	RBC	\$ 0		\$ 0	\$ 0		\$ 0	
Total State Fair Authority Capital	\$ 2,500,000		\$ 0		\$ 0	\$ 0		\$ 0	
<u>Transportation, Dept. of</u>									
Recreational Trails Grants	\$ 0		\$ 3,000,000	RIIF	\$ 2,500,000	\$ 2,500,000	RIIF	\$ 0	
Public Transit Infrastructure Grants	2,000,000	RBC2	1,500,000	RIIF	2,000,000	1,500,000	RIIF	0	
Commercial Aviation Infrastructure Grants	1,500,000	RBC2	1,500,000	RIIF	1,500,000	1,500,000	RIIF	0	
General Aviation Infrastructure Grants	750,000	RIIF	750,000	RIIF	750,000	750,000	RIIF	0	
Railroad Revolving Loan and Grant Program	2,000,000	RIIF	2,000,000	RIIF	2,000,000	1,750,000	RIIF	0	
Rail Ports Improvement Grants	7,500,000	RBC2	0		0	0		0	
Passenger Rail Service	2,000,000	UST	0		0	0		0	
Bridge Safety Program	10,000,000	RBC2	0		0	0		0	
Local Roads 50/50 Split	24,700,000	RIIF	0		0	0		0	
Total Transportation, Dept. of	\$ 50,450,000		\$ 8,750,000		\$ 8,750,000	\$ 8,000,000		\$ 0	

Infrastructure and Technology Appropriations under Current Law and FY 2013 Governor's Recommendations - All Infrastructure Funds

As of January 2012

	Actual FY 2011		Estimated FY 2012		Dept Request	Gov Rec FY 2013		Current Law	
	Appropriation	Fund	Appropriation	Fund	FY 2012	Recommendation	Fund	FY 2013	Fund
<u>Treasurer of State</u>									
County Fair Improvements-RIIF	\$ 1,060,000	RIIF	\$ 1,060,000	RIIF	\$ 1,060,000	\$ 1,060,000	RIIF	\$ 0	
Watershed Improvement Review Board Grants	2,000,000	RBC2	0		0	0		0	
Total Treasurer of State	\$ 3,060,000		\$ 1,060,000		\$ 1,060,000	\$ 1,060,000		\$ 0	
<u>Veterans Affairs</u>									
Veterans Home Ownership Assistance	\$ 1,000,000	RIIF	\$ 1,000,000	RIIF	\$ 1,000,000	\$ 1,600,000	GF	\$ 0	
IVH Generator Emissions	0		250,000	RIIF	975,919	0		0	
Total Veterans Affairs	\$ 1,000,000		\$ 1,250,000		\$ 1,975,919	\$ 0		\$ 0	
Total Transportation, Infrastructure, and Capitals	\$ 346,583,105		\$ 176,957,085		\$ 377,471,256	\$ 182,022,158		\$ 131,692,786	

Notes:

1) The Infrastructure and Capitals totals for Actual FY 2011, Estimated FY 2012, Dept Request, and FY 2013 Governor's Recommendations have been adjusted to avoid double counting due to the inclusion of the appropriations from the RIIF to the TRF in the spreadsheet as well as the appropriations out of the TRF. These totals do include the RIIF standing appropriation to the Environment First Fund, however.

2) Items in italics that are requested, funded, or recommended from the General Fund (GF) are listed for informational purposes, but are not included in totals.

Infrastructure and Technology Funding Sources

PBF = FY 2009 Prison Bonding Fund

RBC = Revenue Bonds Capitals Fund

RBC2 = Revenue Bonds Capitals II Fund

RIIF = Rebuild Iowa Infrastructure Fund

TRF = Technology Reinvestment Fund

UST = Underground Storage Tank Fund*

CRF = Cash Reserve Fund*

*not typically an infrastructure funding source

APPENDIX B

Appropriations Tracking Other Funds

Transportation, Infrastructure, and Capitals

Transportation, Infrastructure, and Capitals

Other Fund

	Actual FY 2011 (1)	Estimated FY 2012 (2)	Enacted FY 2013 (3)	Gov Rec Adjust. FY 2013 (4)	Total Gov Rec FY 2013 (5)	Total Gov Rec vs Est FY 2012 (6)	Percent Change (7)
<u>Administrative Services, Dept. of</u>							
Administrative Services							
Capitol Shuttle - RIIF	\$ 125,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	--
Mercy Capital Hospital Operations - RIIF	1,082,300	0	0	0	0	0	--
DAS Distribution Account - RIIF	3,700,000	0	0	0	0	0	--
Total Administrative Services, Dept. of	\$ 4,907,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	--
<u>Administrative Services - Capitals</u>							
Administrative Services - Capitals							
Major Maintenance-VIF	\$ -18	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	--
ITE Pooled Technology- TRF	3,793,654	1,643,728	0	0	0	-1,643,728	-100.0%
Major Maintenance - RBC	3,000,000	0	0	0	0	0	--
Lucas Bldg SOS Office Security - RIIF	0	45,000	0	0	0	-45,000	-100.0%
Historical Building Repairs - RIIF	0	1,200,000	0	0	0	-1,200,000	-100.0%
Major Maintenance - RBC	0	500,000	0	0	0	-500,000	-100.0%
Major Maintenance - RBC2	0	2,020,000	0	0	0	-2,020,000	-100.0%
Total Administrative Services - Capitals	\$ 6,793,636	\$ 5,408,728	\$ 0	\$ 0	\$ 0	\$ -5,408,728	-100.0%
<u>Agriculture and Land Stewardship</u>							
Agriculture and Land Stewardship							
Soil Conservation Cost Share - RBC	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	--
WIRB Administration - RIIF	50,000	0	0	0	0	0	--
Soil Conservation Cost Share - RBC2	5,950,000	0	0	0	0	0	--
Cons Reserve Enhancement Prog - RBC2	2,500,000	0	0	0	0	0	--
Total Agriculture and Land Stewardship	\$ 9,500,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	--
<u>Blind Capitals, Dept. for the</u>							
Dept. for the Blind Capitals							
Replace Air Handlers and Improvements - RIIF	\$ 0	\$ 1,065,674	\$ 0	\$ 0	\$ 0	\$ -1,065,674	-100.0%
Newsline Service - RIIF	20,000	0	0	0	0	0	--
Total Blind Capitals, Dept. for the	\$ 20,000	\$ 1,065,674	\$ 0	\$ 0	\$ 0	\$ -1,065,674	-100.0%

Transportation, Infrastructure, and Capitals

Other Fund

	Actual FY 2011 (1)	Estimated FY 2012 (2)	Enacted FY 2013 (3)	Gov Rec Adjust. FY 2013 (4)	Total Gov Rec FY 2013 (5)	Total Gov Rec vs Est FY 2012 (6)	Percent Change (7)
<u>Corrections, Dept. of</u>							
Central Office							
Iowa Corrections Offender Network - TRF	\$ 500,000	\$ 500,000	\$ 0	\$ 500,000	\$ 500,000	\$ 0	0.0%
Total Corrections, Dept. of	\$ 500,000	\$ 500,000	\$ 0	\$ 500,000	\$ 500,000	\$ 0	0.0%
<u>Corrections Capital</u>							
Corrections Capital							
CBC 5th Security Barrier Perimeter- RBC	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	--
Radio Replacement per Mandate - RIIF	0	0	0	3,500,000	3,500,000	3,500,000	--
Fort Madison FFE One-Time Costs - RIIF	0	0	18,269,124	-18,269,124	0	0	--
Mitchellville Construction & FFE Costs - RIIF	0	0	5,391,062	-5,391,062	0	0	--
Newton Hot Water Loop Repair - RIIF	0	0	0	425,000	425,000	425,000	--
Mitchellville Construction and Expansion - RIIF	0	14,761,556	8,779,000	5,391,062	14,170,062	-591,494	-4.0%
Fort Madison ISP One-Time Costs-RIIF	0	5,155,077	0	18,269,124	18,269,124	13,114,047	254.4%
Construction Project Management - RIIF	322,500	4,500,000	1,000,000	0	1,000,000	-3,500,000	-77.8%
Mitchellville Prison Expansion - RBC	0	4,430,952	0	0	0	-4,430,952	-100.0%
Construction Project Management - RBC	2,200,000	0	0	0	0	0	--
CBCs Opening Costs Equipment - RBC	1,519,048	0	0	0	0	0	--
Total Corrections Capital	\$ 5,041,548	\$ 28,847,585	\$ 33,439,186	\$ 3,925,000	\$ 37,364,186	\$ 8,516,601	29.5%
<u>Cultural Affairs, Dept. of</u>							
Cultural Affairs, Dept. of							
Great Places Infrastructure Grants - RIIF	\$ 0	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ -1,000,000	-100.0%
Battle Flags - RIIF	60,000	0	0	0	0	0	--
Historical Museum Renovation and Visitor Ctr - RIIF	0	0	0	2,000,000	2,000,000	2,000,000	--
Historic Site Maintenance - RIIF	40,000	0	0	0	0	0	--
Total Cultural Affairs, Dept. of	\$ 100,000	\$ 1,000,000	\$ 0	\$ 2,000,000	\$ 2,000,000	\$ 1,000,000	100.0%
<u>Cultural Affairs Capital</u>							
Cultural Affairs Capital							
Great Places Grants - RBC	\$ 2,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	--
Total Cultural Affairs Capital	\$ 2,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	--

Transportation, Infrastructure, and Capitals

Other Fund

	Actual FY 2011 (1)	Estimated FY 2012 (2)	Enacted FY 2013 (3)	Gov Rec Adjust. FY 2013 (4)	Total Gov Rec FY 2013 (5)	Total Gov Rec vs Est FY 2012 (6)	Percent Change (7)
<u>Economic Development, Dept. of</u>							
Economic Development, Dept. of							
Workforce Training and Economic Dev - RIIF	\$ 2,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	--
ACE Vertical Infrastructure - RBC2	5,500,000	0	0	0	0	0	--
ACE Infrastructure Comm Colleges - RIIF	0	5,000,000	0	0	0	-5,000,000	-100.0%
Regional Sports Authorities - RIIF	500,000	500,000	0	0	0	-500,000	-100.0%
Main Street Iowa Program - RBC	-6,747	0	0	0	0	0	--
6th Avenue Corridor-Main Streets - RIIF	100,000	0	0	0	0	0	--
Port Authority-Economic Dev SE Iowa - RIIF	50,000	0	0	0	0	0	--
Blank Park Zoo Expansion - RIIF	500,000	0	0	0	0	0	--
World Food Prize Borlaug/Ruan Scholar - RIIF	100,000	100,000	0	0	0	-100,000	-100.0%
Cedar Rapids Small Business Center - RBC2	1,200,000	0	0	0	0	0	--
Mason City Small Business Center - RBC2	1,500,000	0	0	0	0	0	--
Main Street Projects - RBC2	8,450,000	0	0	0	0	0	--
River Enhancement CAT-RBC	-800,000	0	0	0	0	0	--
Community Attraction and Tourism - RBC2	12,000,000	2,020,000	0	0	0	-2,020,000	-100.0%
Community Attraction & Tourism Grants - RIIF	0	5,300,000	5,000,000	-5,000,000	0	-5,300,000	-100.0%
Grow Iowa Values Fund - RIIF	38,000,000	15,000,000	0	0	0	-15,000,000	-100.0%
Camp Sunnyside Cabins - RIIF	0	250,000	0	0	0	-250,000	-100.0%
Total Economic Development, Dept. of	\$ 69,093,253	\$ 28,170,000	\$ 5,000,000	\$ -5,000,000	\$ 0	\$ -28,170,000	-100.0%
<u>Economic Development Capitals</u>							
Economic Development Capitals							
Regional Transit Hub Construction - RBC	\$ 4,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	--
Total Economic Development Capitals	\$ 4,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	--
<u>Education, Dept. of</u>							
Education, Dept. of							
Enrich Iowa - RIIF	\$ 500,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	--
ICN Part III Leases & Maintenance - TRF	2,727,000	2,727,000	0	2,727,000	2,727,000	0	0.0%
Statewide Ed Data Warehouse - TRF	600,000	600,000	0	600,000	600,000	0	0.0%
Community Colleges Infrastructure - RBC2	2,000,000	0	0	0	0	0	--
Total Education, Dept. of	\$ 5,827,000	\$ 3,327,000	\$ 0	\$ 3,327,000	\$ 3,327,000	\$ 0	0.0%

Transportation, Infrastructure, and Capitals

Other Fund

	Actual FY 2011 (1)	Estimated FY 2012 (2)	Enacted FY 2013 (3)	Gov Rec Adjust. FY 2013 (4)	Total Gov Rec FY 2013 (5)	Total Gov Rec vs Est FY 2012 (6)	Percent Change (7)
<u>Education Capital</u>							
Education Capital							
IPTV Building Purchase - RIIF	\$ 0	\$ 1,255,550	\$ 0	\$ 0	\$ 0	\$ -1,255,550	-100.0%
IPTV - Inductive Output Tubes - RIIF	0	0	0	320,000	320,000	320,000	--
Community College Infrastructure - RIIF	0	1,000,000	0	0	0	-1,000,000	-100.0%
Total Education Capital	\$ 0	\$ 2,255,550	\$ 0	\$ 320,000	\$ 320,000	\$ -1,935,550	-85.8%
<u>Human Rights, Dept. of</u>							
Human Rights, Department of							
Criminal Justice Info System (CJIS) - TRF	\$ 0	\$ 1,689,307	\$ 0	\$ 1,689,307	\$ 1,689,307	\$ 0	0.0%
Total Human Rights, Dept. of	\$ 0	\$ 1,689,307	\$ 0	\$ 1,689,307	\$ 1,689,307	\$ 0	0.0%
<u>Human Services Capital</u>							
Human Services - Capital							
Nursing Facility Const/Improvements - RIIF	\$ 0	\$ 285,000	\$ 0	\$ 0	\$ 0	\$ -285,000	-100.0%
Medicaid Technology - TRF	0	3,494,176	0	4,667,600	4,667,600	1,173,424	33.6%
Ctrl IA Ctr for Indep Living - TRF	0	11,000	0	0	0	-11,000	-100.0%
Medicaid Technology Upgrades - TRF	0	0	4,667,600	-4,667,600	0	0	--
Total Human Services Capital	\$ 0	\$ 3,790,176	\$ 4,667,600	\$ 0	\$ 4,667,600	\$ 877,424	23.1%
<u>Iowa Tele & Tech Commission</u>							
Iowa Communications Network							
ICN Equipment Replacement - TRF	\$ 2,244,956	\$ 2,248,653	\$ 0	\$ 2,248,653	\$ 2,248,653	\$ 0	0.0%
Total Iowa Tele & Tech Commission	\$ 2,244,956	\$ 2,248,653	\$ 0	\$ 2,248,653	\$ 2,248,653	\$ 0	0.0%

Transportation, Infrastructure, and Capitals

Other Fund

	Actual FY 2011	Estimated FY 2012	Enacted FY 2013	Gov Rec Adjust. FY 2013	Total Gov Rec FY 2013	Total Gov Rec vs Est FY 2012	Percent Change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Iowa Finance Authority</u>							
Iowa Finance Authority							
State Housing Trust Fund - RIIF	\$ 1,000,000	\$ 3,000,000	\$ 3,000,000	\$ -1,000,000	\$ 2,000,000	\$ -1,000,000	-33.3%
I JOBS Administration - RIIF	200,000	0	0	0	0	0	--
Housing Trust Fund - RBC	2,000,000	0	0	0	0	0	--
Facilities Multiple-Handicapped Polk Co - RIIF	250,000	0	0	0	0	0	--
Disaster Prevention Local Infra Grants - RBC2	30,000,000	0	0	0	0	0	--
Floodwall Cedar Rapids Courthouse - RBC2	2,000,000	0	0	0	0	0	--
Linn County Administrative Bldg - RBC2	4,400,000	0	0	0	0	0	--
Cedar Rapids City Hall Flood - RBC2	4,400,000	0	0	0	0	0	--
DSM Fire Dept Training Logistics Facility - RBC2	3,000,000	0	0	0	0	0	--
DSM Riverpoint Service Area - RBC2	1,250,000	0	0	0	0	0	--
DSM Court Ave Sewer - RBC2	3,050,000	0	0	0	0	0	--
DSM Flood Control Tonawanda Ravine - RBC2	700,000	0	0	0	0	0	--
DSM Wastewater Reclamation Basins - RBC2	500,000	0	0	0	0	0	--
DSM Broadlawns Improvements - RBC2	1,000,000	0	0	0	0	0	--
Davenport Woodman Park Flood Mitig - RBC2	1,050,000	0	0	0	0	0	--
Waterloo Public Works Building - RBC2	5,000,000	0	0	0	0	0	--
Iowa City Wastewater Treatment Plant - RBC2	2,000,000	0	0	0	0	0	--
West Union Green Pilot Project - RBC2	1,175,000	0	0	0	0	0	--
Jessup City Hall - RBC2	475,000	0	0	0	0	0	--
Belmond Storm Sewer Flood Prot - RBC2	600,000	0	0	0	0	0	--
Norwalk Orchard Ridge Drainage - RBC2	300,000	0	0	0	0	0	--
Cedar Rapids City Hall Flood - CRF	2,100,000	0	0	0	0	0	--
Linn County Administrative Bldg - CRF	4,500,000	0	0	0	0	0	--
Total Iowa Finance Authority	\$ 70,950,000	\$ 3,000,000	\$ 3,000,000	\$ -1,000,000	\$ 2,000,000	\$ -1,000,000	-33.3%
<u>Iowa Workforce Development</u>							
Iowa Workforce Development							
Outcome Tracking System - TRF	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	--
Total Iowa Workforce Development	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	--

Transportation, Infrastructure, and Capitals

Other Fund

	Actual FY 2011 (1)	Estimated FY 2012 (2)	Enacted FY 2013 (3)	Gov Rec Adjust. FY 2013 (4)	Total Gov Rec FY 2013 (5)	Total Gov Rec vs Est FY 2012 (6)	Percent Change (7)
<u>Management, Dept. of</u>							
Management, Dept. of							
Searchable Online Databases - TRF	\$ 0	\$ 50,000	\$ 0	\$ 45,000	\$ 45,000	\$ -5,000	-10.0%
Grants Enterprise Management Sys - RIIF	0	0	0	125,000	125,000	125,000	--
Total Management, Dept. of	\$ 0	\$ 50,000	\$ 0	\$ 170,000	\$ 170,000	\$ 120,000	240.0%
<u>Natural Resources, Dept. of</u>							
Natural Resources							
Floodplain Mgmt and Dam Safety- RIIF	\$ 2,000,000	\$ 2,000,000	\$ 0	\$ 0	\$ 0	\$ -2,000,000	-100.0%
Honey Creek Asset Manager - RIIF	100,000	0	0	0	0	0	--
Total Natural Resources, Dept. of	\$ 2,100,000	\$ 2,000,000	\$ 0	\$ 0	\$ 0	\$ -2,000,000	-100.0%
<u>Natural Resources Capital</u>							
Natural Resources Capital							
State Park Infrastructure - RIIF	\$ 0	\$ 5,000,000	\$ 5,000,000	\$ 0	\$ 5,000,000	\$ 0	0.0%
Lakes Restoration & Dredging - RIIF	0	5,459,000	0	5,459,000	5,459,000	0	0.0%
Lake Delhi Improvements - RIIF	0	0	0	2,500,000	2,500,000	2,500,000	--
Lake Restoration & Dredging - RBC	7,000,000	0	0	0	0	0	--
Lake Restoration & Dredging - RBC2	3,000,000	0	0	0	0	0	--
Rock Creek Perm Shelter - RIIF	40,000	0	0	0	0	0	--
State Parks Infrastructure - RBC2	5,000,000	0	0	0	0	0	--
Total Natural Resources Capital	\$ 15,040,000	\$ 10,459,000	\$ 5,000,000	\$ 7,959,000	\$ 12,959,000	\$ 2,500,000	23.9%
<u>Public Defense Capital</u>							
Public Defense Capital							
Facility/Armory Maintenance - RIIF	\$ 1,500,000	\$ 2,000,000	\$ 0	\$ 2,000,000	\$ 2,000,000	\$ 0	0.0%
Muscatine Readiness Center - RIIF	0	100,000	0	0	0	-100,000	-100.0%
Statewide Modernization Readiness Ctrs-RIIF	1,800,000	1,800,000	0	0	0	-1,800,000	-100.0%
Camp Dodge Infrastructure Upgrades - RIIF	0	1,000,000	0	0	0	-1,000,000	-100.0%
Middletown AF Readiness Center - RIIF	100,000	0	0	0	0	0	--
Iowa Falls Readiness Center - RIIF	500,000	0	0	0	0	0	--
Cedar Rapids AF Readiness Ctr - RIIF	200,000	0	0	0	0	0	--
Joint Forces HQ Renovation - RIIF	0	1,000,000	0	0	0	-1,000,000	-100.0%
Total Public Defense Capital	\$ 4,100,000	\$ 5,900,000	\$ 0	\$ 2,000,000	\$ 2,000,000	\$ -3,900,000	-66.1%

Transportation, Infrastructure, and Capitals

Other Fund

	Actual FY 2011 (1)	Estimated FY 2012 (2)	Enacted FY 2013 (3)	Gov Rec Adjust. FY 2013 (4)	Total Gov Rec FY 2013 (5)	Total Gov Rec vs Est FY 2012 (6)	Percent Change (7)
<u>Public Health, Dept. of</u>							
Public Health, Dept. of							
Mental Health Services Database - TRF	\$ 250,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	--
Vision Screening - RIF	100,000	0	0	0	0	0	--
Total Public Health, Dept. of	\$ 350,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	--
<u>Public Safety Capital</u>							
Public Safety Capital							
Radio Replacement-TRF	\$ 0	\$ 2,500,000	\$ 0	\$ 2,500,000	\$ 2,500,000	\$ 0	0.0%
Dubuque Fire Training Simulator - TRF	0	80,000	0	0	0	-80,000	-100.0%
Radio Comm Upgrades Mandate - TRF	0	0	2,500,000	-2,500,000	0	0	--
Total Public Safety Capital	\$ 0	\$ 2,580,000	\$ 2,500,000	\$ 0	\$ 2,500,000	\$ -80,000	-3.1%
<u>Regents, Board of</u>							
Regents, Board of							
Regents Tuition Replacement - RIF	\$ 24,305,412	\$ 24,305,412	\$ 0	\$ 25,130,412	\$ 25,130,412	\$ 825,000	3.4%
UI - Iowa Flood Center - RIF	1,300,000	1,300,000	0	0	0	-1,300,000	-100.0%
ISU - Iowa Energy Center - RBC2	5,000,000	0	0	0	0	0	--
Total Regents, Board of	\$ 30,605,412	\$ 25,605,412	\$ 0	\$ 25,130,412	\$ 25,130,412	\$ -475,000	-1.9%
<u>Regents Capital</u>							
Regents Capital							
Fire Safety and Deferred Maint All Institut - RIF	\$ 0	\$ 2,000,000	\$ 2,000,000	\$ 0	\$ 2,000,000	\$ 0	0.0%
ISU - Ag/Biosystems Engineering - RIF	0	1,000,000	20,800,000	0	20,800,000	19,800,000	1980.0%
UI - Dental Science Building - RIF	0	1,000,000	12,000,000	0	12,000,000	11,000,000	1100.0%
UNI - Bartlett Hall - RIF	0	1,000,000	8,286,000	0	8,286,000	7,286,000	728.6%
ISU - Veterinary Facility Phase II-RBC	13,000,000	0	0	0	0	0	--
ISU - Vet Equip-Modernize Blank Park Zoo-RIF	400,000	0	0	0	0	0	--
UI - Inst for Biomedical Discovery - RBC2	10,000,000	0	0	0	0	0	--
Total Regents Capital	\$ 23,400,000	\$ 5,000,000	\$ 43,086,000	\$ 0	\$ 43,086,000	\$ 38,086,000	761.7%
<u>State Fair Authority Capital</u>							
State Fair Authority Capital							
Agricultural Exhibition Ctr - RBC	\$ 2,500,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	--
Total State Fair Authority Capital	\$ 2,500,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	--

Transportation, Infrastructure, and Capitals

Other Fund

	Actual FY 2011	Estimated FY 2012	Enacted FY 2013	Gov Rec Adjust. FY 2013	Total Gov Rec FY 2013	Total Gov Rec vs Est FY 2012	Percent Change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Transportation, Dept. of							
Transportation, Dept. of							
Recreational Trails Grants - RIF	\$ 0	\$ 3,000,000	\$ 0	\$ 2,500,000	\$ 2,500,000	\$ -500,000	-16.7%
Public Transit Infra Grants - RIF	0	1,500,000	0	1,500,000	1,500,000	0	0.0%
Commercial Aviation Infra Grants - RBC2	1,500,000	0	0	0	0	0	--
Commercial Aviation Infra Grants - RIF	0	1,500,000	0	1,500,000	1,500,000	0	0.0%
General Aviation Infra Grants-RIF	750,000	750,000	0	750,000	750,000	0	0.0%
Railroad Revolving Loan & Grant - RIF	2,000,000	2,000,000	0	1,750,000	1,750,000	-250,000	-12.5%
Rail Ports Improvement Grants - RBC2	7,500,000	0	0	0	0	0	--
Passenger Rail Service - UST	2,000,000	0	0	0	0	0	--
Public Transit Infra Grants - RBC2	2,000,000	0	0	0	0	0	--
Bridge Safety Program - RBC2	10,000,000	0	0	0	0	0	--
RUTF-Driver's Licenses	3,876,000	3,876,000	3,876,000	0	3,876,000	0	0.0%
RUTF-Operations	6,654,962	6,570,000	3,285,000	3,285,000	6,570,000	0	0.0%
RUTF-Planning & Programming	506,127	458,000	229,000	229,000	458,000	0	0.0%
RUTF-Motor Vehicle	35,604,012	33,921,000	16,960,500	16,960,500	33,921,000	0	0.0%
RUTF-DAS	225,000	225,000	112,500	115,500	228,000	3,000	1.3%
RUTF-Unemployment Compensation	7,000	7,000	3,500	3,500	7,000	0	0.0%
RUTF-Workers' Compensation	137,000	119,000	59,500	61,500	121,000	2,000	1.7%
RUTF-Indirect Cost Recoveries	78,000	78,000	39,000	39,000	78,000	0	0.0%
RUTF-Auditor Reimbursement	67,319	67,319	33,660	33,659	67,319	0	0.0%
RUTF-County Treasurers Support	1,406,000	1,406,000	703,000	703,000	1,406,000	0	0.0%
RUTF-Road/Weather Conditions Info	100,000	100,000	50,000	50,000	100,000	0	0.0%
RUTF-Mississippi River Park. Comm.	40,000	40,000	20,000	20,000	40,000	0	0.0%
PRF-Operations	40,951,274	40,356,529	20,178,265	20,428,758	40,607,023	250,494	0.6%
PRF-Planning & Programming	9,610,960	8,697,095	4,348,548	4,348,547	8,697,095	0	0.0%
PRF-Highway	237,565,726	230,913,992	115,456,996	117,215,502	232,672,498	1,758,506	0.8%
PRF-Motor Vehicle	1,555,005	1,413,540	706,770	706,770	1,413,540	0	0.0%
PRF-DAS	1,382,000	1,388,000	694,000	710,000	1,404,000	16,000	1.2%
PRF-DOT Unemployment	138,000	138,000	69,000	69,000	138,000	0	0.0%
PRF-DOT Workers' Compensation	3,278,000	2,846,000	1,423,000	1,466,000	2,889,000	43,000	1.5%
PRF-Garage Fuel & Waste Mgmt.	777,160	800,000	400,000	400,000	800,000	0	0.0%
PRF-Indirect Cost Recoveries	572,000	572,000	286,000	286,000	572,000	0	0.0%
PRF-Auditor Reimbursement	415,181	415,181	207,591	207,590	415,181	0	0.0%
PRF-Transportation Maps	231,000	242,000	121,000	121,000	242,000	0	0.0%
PRF-Inventory & Equip.	2,250,000	5,366,000	2,683,000	2,683,000	5,366,000	0	0.0%
PRF-Field Facility Deferred Maint.	1,000,000	1,000,000	1,000,000	0	1,000,000	0	0.0%
RUTF-N. America Super Corridor Coalition	50,000	0	0	0	0	0	--
Local Roads 50/50 Split - RIF	24,700,000	0	0	0	0	0	--
Total Transportation, Dept. of	\$ 398,927,726	\$ 349,765,656	\$ 172,945,830	\$ 178,142,826	\$ 351,088,656	\$ 1,323,000	0.4%

Transportation, Infrastructure, and Capitals

Other Fund

	Actual FY 2011 (1)	Estimated FY 2012 (2)	Enacted FY 2013 (3)	Gov Rec Adjust. FY 2013 (4)	Total Gov Rec FY 2013 (5)	Total Gov Rec vs Est FY 2012 (6)	Percent Change (7)
<u>Transportation Capitals</u>							
Transportation Capital							
RUTF-Scale/MVD Facilities Maint.	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0	\$ 200,000	\$ 0	0.0%
RUTF-Scale Replacement	0	550,000	550,000	0	550,000	0	0.0%
PRF-Utility Improvements	400,000	400,000	400,000	0	400,000	0	0.0%
PRF-Garage Roofing Projects	200,000	200,000	200,000	0	200,000	0	0.0%
PRF-HVAC Improvements	200,000	400,000	200,000	0	200,000	-200,000	-50.0%
PRF-Ames Elevator Upgrade	100,000	100,000	0	0	0	-100,000	-100.0%
PRF-Waste Water Treatment	1,000,000	1,000,000	1,000,000	0	1,000,000	0	0.0%
PRF-Swea City Garage	0	2,100,000	0	0	0	-2,100,000	-100.0%
PRF-ADA Improvements	120,000	0	0	0	0	0	--
PRF-New Hampton Garage	0	0	5,200,000	0	5,200,000	5,200,000	--
Total Transportation Capitals	\$ 2,220,000	\$ 4,950,000	\$ 7,750,000	\$ 0	\$ 7,750,000	\$ 2,800,000	56.6%
<u>Treasurer of State</u>							
Treasurer of State							
County Fair Improvements-RIIF	\$ 1,060,000	\$ 1,060,000	\$ 0	\$ 1,060,000	\$ 1,060,000	\$ 0	0.0%
Watershed Improvement Fund - RBC2	2,000,000	0	0	0	0	0	--
Total Treasurer of State	\$ 3,060,000	\$ 1,060,000	\$ 0	\$ 1,060,000	\$ 1,060,000	\$ 0	0.0%
<u>Veterans Affairs, Dept. of</u>							
Veterans Affairs, Department of							
Veterans Home Ownership Assistance - RIIF	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ -1,000,000	-100.0%
Total Veterans Affairs, Dept. of	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ -1,000,000	-100.0%
<u>Veterans Affairs Capitals</u>							
Veterans Affairs Capital							
IVH Generator Emissions - RIIF	\$ 0	\$ 250,000	\$ 0	\$ 0	\$ 0	\$ -250,000	-100.0%
Total Veterans Affairs Capitals	\$ 0	\$ 250,000	\$ 0	\$ 0	\$ 0	\$ -250,000	-100.0%
Total Transportation, Infrastructure, and Capitals	\$ 664,280,834	\$ 489,922,741	\$ 277,388,616	\$ 222,472,198	\$ 499,860,814	\$ 9,938,073	2.0%

APPENDIX C

Appropriations Tracking FTE Positions

Explanation of FTE Position Data

The following is an explanation of the FTE information provided on the following tables. The columns of FTE data represent different points in time that the numbers were compiled.

Final Action FY 2011: This information represents the number of FTEs that were appropriated in session law during the 2010 Legislative Session. For the FTE that were not appropriated through legislation represent estimates that were made in August or September of 2009 when the departments were developing their FY 2011 budgets.

Actual FY 2011: This data represents the actual FTE utilization calculated at the close of the fiscal year. The FTE usage is calculated by taking the actual hours worked during the fiscal year and dividing the number by 2,080 hours. For example, if a department has budgeted a full-time position (equating to 1.0 FTE) and this position is vacant for six months of the fiscal year, at the close of the fiscal year, the calculation of the actual FTE would be 0.5 ($1,040 \div 2,080$). The calculation of the actual FTE factors out the portion of the FTE that was vacant during the fiscal year.

Actual FY 11 vs. Final Act FY 11: This shows the difference between the estimates being used at the close of the 2010 Legislative Session and the actual FTE utilization calculated at the close of the fiscal year.

Final Action FY 2012: This information represents the number of FTEs that were appropriated in session law during the 2011 Legislative Session. For the FTE that were not appropriated through legislation, the FTE represents estimates that were made in August or September of 2010 when the departments were developing their FY 2012 budgets.

Estimated FY 2012: This data represents the estimated FTEs that were budgeted by the departments on or around the beginning of FY 2012 and incorporates any revisions that would have been made to the budget by the departments through (approximately) December 2011. Changes to the estimates can occur for a variety of reasons. For example, if departments are not provided funding for salary adjustment to cover the costs of funding collective bargaining contracts, the departments will often reduce the number of FTEs in order to cover costs.

Est. FY 12 vs. Final Act FY 12: This column shows the difference between the estimates provided at the beginning of FY 2012 and the estimates used at the close of the 2011 Legislative Session.

Gov. Rec. FY 2013: This is the Governor's recommendations for FY 2013.

Gov. Rec. vs. Est. FY 12: Represents the difference between the Governor's recommended FTEs and the most recent estimates for FY 2012.

Transportation, Infrastructure, and Capitals

FTE

	Final Action FY 2011	Actual FY 2011	Actual FY 11 vs Final FY 11	Final Action FY 2012	Estimated FY 2012	Est FY 12 vs Final Act FY 12	Gov Rec FY 2013	Gov Rev vs Est FY 2012
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>Transportation, Dept. of</u>								
Transportation, Dept. of								
Operations	312.00	276.82	-35.18	296.00	279.00	-17.00	282.00	3.00
Planning	131.00	101.64	-29.36	121.00	113.00	-8.00	113.00	0.00
Highway	2,452.00	1,977.62	-474.38	2,247.00	2,068.00	-179.00	2,065.00	-3.00
Motor Vehicle Division	478.00	416.30	-61.70	445.00	410.00	-35.00	410.00	0.00
Total Transportation, Dept. of	3,373.00	2,772.37	-600.63	3,109.00	2,870.00	-239.00	2,870.00	0.00
Total Transportation, Infrastructure, and Capitals	3,373.00	2,772.37	-600.63	3,109.00	2,870.00	-239.00	2,870.00	0.00

APPENDIX D

Transportation Funding Tables Revenues and Allocations

- Road Use Tax Fund (RUTF) and Allocations
- TIME-21 Fund
- Statutory Allocations Fund
- Transfer of Jurisdiction Fund

ROAD USE TAX FUND
PROJECTED RECEIPTS, ALLOCATIONS, AND DISTRIBUTIONS
ESTIMATED FY 2012 – FY 2016
(All Tables in Millions)

RECEIPTS

	Estimated FY 2012	Estimated FY 2013	Estimated FY 2014	Estimated FY 2015	Estimated FY 2016
Motor Vehicle Registration Fees	\$ 439.77	\$ 450.59	\$ 458.68	\$ 467.25	\$ 475.98
Motor Carrier Registration Fees & Prorate	54.74	58.87	56.13	56.39	60.63
Total Motor Vehicle and Carrier Registration Fees	\$ 494.51	\$ 509.46	\$ 514.81	\$ 523.64	\$ 536.61
Motor Vehicle Fuel Tax	437.94	456.94	466.10	474.29	475.39
Fee for New Registration	251.12	253.62	255.69	255.69	257.76
Interest	5.16	6.23	7.52	9.08	10.97
Underground Storage Tank Fees	21.04	21.58	22.01	22.39	22.43
Other*	15.19	16.81	15.40	17.03	15.62
Transfer from Statutory Allocations Fund (prior FY balance)	18.00	14.67	19.59	23.93	22.13
Total Receipts	\$ 1,242.96	\$ 1,279.31	\$ 1,301.12	\$ 1,326.05	\$ 1,340.91
Transfer to TIME-21 Fund (Veh. Reg. Fees)**	-102.51	-117.46	-122.81	-131.64	-144.61
Net Receipts	\$ 1,140.45	\$ 1,161.85	\$ 1,178.31	\$ 1,194.41	\$ 1,196.30

NOTE: Numbers may not equal totals due to rounding.

* Includes miscellaneous licenses, permits, and fees, and special license plate revenues and any payments and adjustments.

**Motor vehicle and carrier registration fees in excess of \$392.0 million.

**OFF-THE-TOP ALLOCATIONS AND
APPROPRIATIONS**

	Estimated FY 2012	Estimated FY 2013	Estimated FY 2014	Estimated FY 2015	Estimated FY 2016
Total Receipts	<u>\$ 1,140.45</u>	<u>\$ 1,161.85</u>	<u>\$ 1,178.31</u>	<u>\$ 1,194.41</u>	<u>\$ 1,196.30</u>
<u>Statutory Allocations per Code Section 312.2</u>					
Primary Road Fund (CIN)	\$ 26.39	\$ 26.65	\$ 26.87	\$ 26.87	\$ 27.08
Primary Road Fund (\$7.1 and \$4.4 million)	11.50	11.50	11.50	11.50	11.50
Secondary & Urban Roads (to Primary Rd. Fd.)	0.50	0.50	0.50	0.50	0.50
RISE					
State (to Primary Rd. Fd.)	22.87	23.46	23.92	24.34	24.38
City	11.44	11.73	11.96	12.17	12.19
County	5.72	5.87	5.98	6.09	6.10
Park & Institutional Roads (to Primary Rd. Fd.)	7.91	8.14	8.28	8.44	8.54
Farm-to-Market Road Fund	1.50	1.50	1.50	1.50	1.50
Secondary Road Fund	5.72	5.86	5.98	6.08	6.09
Living Roadway Trust Fund	0.25	0.25	0.25	0.25	0.25
Railroad Crossing Surface Repair Fund	0.90	0.90	0.90	0.90	0.90
Railroad Crossing Safety Fund	0.70	0.70	0.70	0.70	0.70
Secondary Bridge Fund	2.00	2.00	2.00	2.00	2.00
City Bridge Fund	0.50	0.50	0.50	0.50	0.50
License Plate Production	3.50	3.50	3.50	3.50	3.50
Traffic Safety Projects	6.08	6.26	6.37	6.50	6.57
Driver's License Suspension Personal Delivery of Service	0.23	0.23	0.23	0.23	0.23
County Treasurer's Equipment (Reg. & Licenses)	0.65	0.65	0.65	0.65	0.65
Fuel Tax Refunds	0.23	0.23	0.23	0.23	0.23
Total Statutory Allocations	<u>\$ 108.58</u>	<u>\$ 110.43</u>	<u>\$ 111.82</u>	<u>\$ 112.95</u>	<u>\$ 113.41</u>
<u>Appropriations</u>					
DIA (DL revocation hearings)	1.62	1.71	1.71	1.79	1.79
Dept. of Management Support Staff	0.06	0.06	0.06	0.06	0.06
DAS I/3 Expenses (Treasurer of State)	0.09	0.09	0.09	0.09	0.09
Driver's License Costs (Lease)/Central Issuance	3.88	3.91	3.95	4.00	4.03
DOT Operations Appropriations (3 Divisions)	40.95	42.17	43.44	44.75	46.09
DAS Utility Services	0.23	0.23	0.23	0.23	0.23
Unemployment Compensation	0.01	0.01	0.01	0.01	0.01
Workers Compensation	0.12	0.12	0.12	0.12	0.12
Indirect Cost Recovery	0.08	0.08	0.08	0.08	0.08
State Auditor Reimbursement	0.07	0.07	0.07	0.07	0.07
County Treasurer Support (Dr. License Issuance)	1.41	1.41	1.41	1.41	1.41
511 Road/Weather Information System	0.10	0.10	0.10	0.10	0.10
Mississippi River Parkway Commission	0.04	0.04	0.04	0.04	0.04
MVD Field Facility Maintenance	0.20	0.20	0.20	0.20	0.20
MVD Scale Replacement	0.55	0.55	0.00	0.00	0.00
One-Time Funding Needs Appropriations (Contingency)	5.02	5.02	5.57	5.57	5.57
Total Appropriations	<u>\$ 54.43</u>	<u>\$ 55.77</u>	<u>\$ 57.08</u>	<u>\$ 58.52</u>	<u>\$ 59.89</u>
Total Allocations and Appropriations	<u>\$ 163.01</u>	<u>\$ 166.20</u>	<u>\$ 168.90</u>	<u>\$ 171.47</u>	<u>\$ 173.30</u>
Total Available for Distribution (Receipts Less Allocations and Appropriations)	<u>\$ 977.44</u>	<u>\$ 995.66</u>	<u>\$ 1,009.41</u>	<u>\$ 1,022.95</u>	<u>\$ 1,023.00</u>

NOTE: Numbers may not equal totals due to rounding.

FORMULA ALLOCATION - CODE SECTION 312.2

	Estimated FY 2012	Estimated FY 2013	Estimated FY 2014	Estimated FY 2015	Estimated FY 2016
Primary Road Fund* (47.5%)	\$ 464.28	\$ 472.94	\$ 479.47	\$ 485.90	\$ 485.93
Secondary Road Fund (24.5%)	239.47	243.94	247.31	250.62	250.64
Farm-To-Market Road Fund (8.0%)	78.20	79.65	80.75	81.84	81.84
Street Construction Fund (20.0%)	195.49	199.13	201.88	204.59	204.60
Total Formula Allocation	<u>\$ 977.44</u>	<u>\$ 995.66</u>	<u>\$ 1,009.41</u>	<u>\$ 1,022.95</u>	<u>\$ 1,023.00</u>

NOTE: Numbers may not equal totals due to rounding.

* 1.75% of Primary Road Fund Allocation Deposits in the Transfer of Jurisdiction Fund

TIME-21 Fund
PROJECTED RECEIPTS AND ALLOCATIONS
ESTIMATED FY 2012 – FY 2016
(All Tables in Millions)

RECEIPTS

	Estimated FY 2012	Estimated FY 2013	Estimated FY 2014	Estimated FY 2015	Estimated FY 2016
Trailer Reg. Fee Increase	\$ 9.83	\$ 10.09	\$ 10.35	\$ 10.62	\$ 10.90
Title & Salvage Title Fee Increase	9.68	9.80	9.85	9.85	9.85
Motor Vehicle Registration Fees	102.51	117.45	122.82	131.64	144.61
Interest	0.01	0.01	0.01	0.01	0.01
Total Receipts	\$ 122.03	\$ 137.35	\$ 143.03	\$ 152.12	\$ 165.37

FORMULA ALLOCATION

	Estimated FY 2012	Estimated FY 2013	Estimated FY 2014	Estimated FY 2015	Estimated FY 2016
Primary Road Fund (60.0%)	\$ 73.22	\$ 82.41	\$ 85.82	\$ 91.27	\$ 99.22
Secondary Road Fund (20.0%)	24.41	27.47	28.61	30.42	33.07
Street Construction Fund (20.0%)	24.41	27.47	28.61	30.42	33.07
Total Distribution	\$ 122.03	\$ 137.35	\$ 143.03	\$ 152.12	\$ 165.37

NOTE: Numbers may not equal totals due to rounding.

**STATUTORY ALLOCATIONS FUND
PROJECTED RECEIPTS AND DISTRIBUTION
ESTIMATED FY 2012 - FY 2016**
(All Tables in Millions)

RECEIPTS

	Estimated FY 2012	Estimated FY 2013	Estimated FY 2014	Estimated FY 2015	Estimated FY 2016
Driver's License Fees*	\$ 7.74	\$ 12.49	\$ 16.72	\$ 14.57	\$ 12.56
Trailer Registration Fees	7.87	8.07	8.28	8.50	8.71
Trailer Fee for New Registration	11.41	11.52	11.62	11.62	11.71
Title & Salvage Title Fees	7.26	7.35	7.39	7.39	7.39
Title Surcharge Fees	4.84	4.90	4.93	4.93	4.93
Use Tax**	1.33	1.34	1.36	1.36	1.37
Car Rental Tax	2.90	2.93	2.96	2.99	3.02
IA Apport Commercial Truck Title Fee	0.76	0.76	0.76	0.76	0.76
Total Receipts	\$ 44.11	\$ 49.36	\$ 54.02	\$ 52.12	\$ 50.45

*Includes motorcycle driver's license fees and nonoperator ID fees.

** Includes the use tax on mobile homes and manufactured homes and on leased vehicles not subject to registration.

DISTRIBUTION

	Estimated FY 2012	Estimated FY 2013	Estimated FY 2014	Estimated FY 2015	Estimated FY 2016
Underground Storage Tank Fund	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00
Renewable Fuel Infrastructure Fund*	3.00	3.00	3.00	3.00	3.00
Public Transit Assistance	10.55	10.66	10.75	10.75	10.83
Motorcycle Rider Education Fund	0.39	0.62	0.84	0.73	0.63
Special Plate Funds	1.50	1.50	1.50	1.50	1.50
Total Distribution	\$ 29.44	\$ 29.78	\$ 30.09	\$ 29.98	\$ 29.96
Balance transfer to RUTF**	14.67	19.58	23.93	22.14	20.49

NOTE: Numbers may not equal totals due to rounding.

*The allocation to the Renewable Fuel Infrastructure Fund became effective July 1, 2011, after enactment of SF 531 (Biofuel Retail and Production Incentives Act) in the 2011 Legislative Session.

** Due to accounting procedures, balance of SAF transfers to RUTF in the next fiscal year.

**TRANSFER OF JURISDICTION FUND
PROJECTED RECEIPTS AND DISTRIBUTIONS
FY 2012 - FY 2013
(All Tables in Millions)**

	Estimated FY 2012	Estimated FY 2013
Total Receipts*	<u>\$ 8.12</u>	<u>\$ 8.28</u>
<u>Formula Allocation - Code Section 313.4**</u>		
Cities and counties that assumed jurisdiction of primary roads (75.0%)		
Secondary Road Fund (90.0%)	5.46	5.56
Street Construction Fund (10.0%)	0.64	0.65
Secondary Road Fund - all counties (22.5%)	1.83	1.86
Street Construction Fund - all cities (2.5%)	0.20	0.21
Total Formula Allocation	<u><u>\$ 8.12</u></u>	<u><u>\$ 8.28</u></u>

NOTE: Numbers may not equal totals due to rounding.

* 1.75% of Primary Road Fund

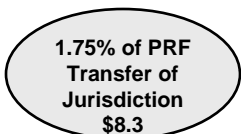
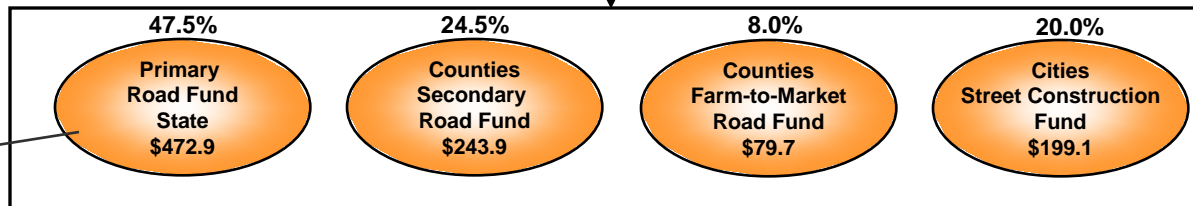
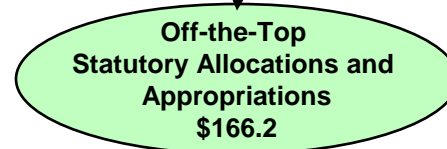
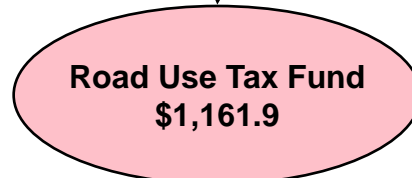
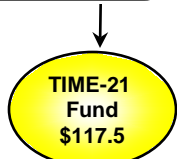
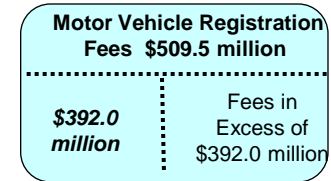
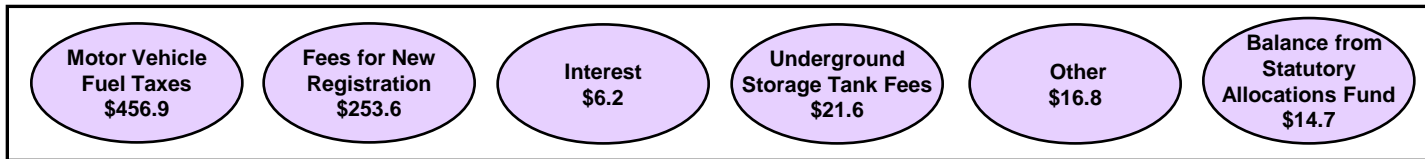
**Transfer of Jurisdiction Fund sunsets on June 30, 2013. After that, the 1.75% off of the Primary Road Fund is distributed as follows: 90.0% to Secondary Road Fund and 10.0% to the cities' Street Construction Fund.

APPENDIX E

Transportation Funds Flow Charts

Road Use Tax Fund Revenues and Allocations Estimated FY 2013 (dollars in millions)

Revenues

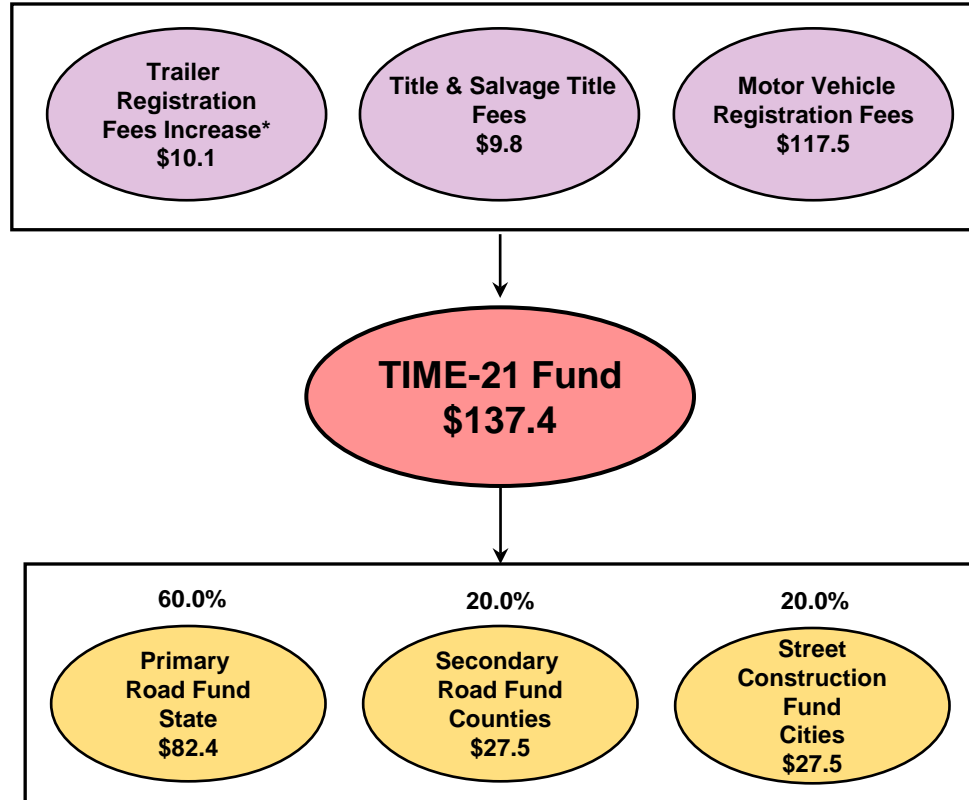


Note: Numbers may not total due to rounding.

TIME-21 Fund

Estimated FY 2013 Revenues & Allocations

(Dollars in Millions)

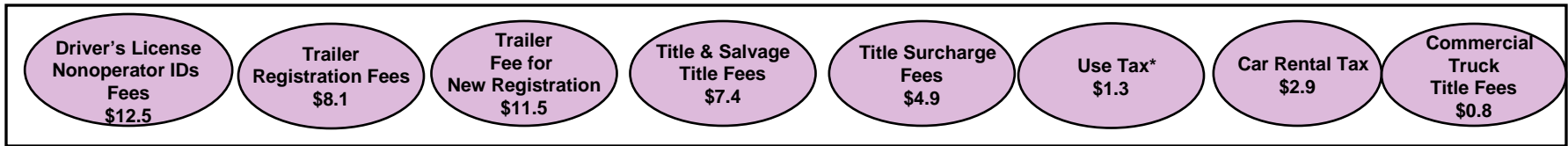


*Senate File 2420 of 2008 Session increased trailer fees from \$10 to \$20 and \$30, depending on the size of the trailer. The initial \$10 for these fees is deposited in the Statutory Allocations Fund. The increase, either \$10 or \$20, respectively, is deposited in the TIME-21 Fund. Small trailers, paying \$20, account for 71.0% of total trailers registered.

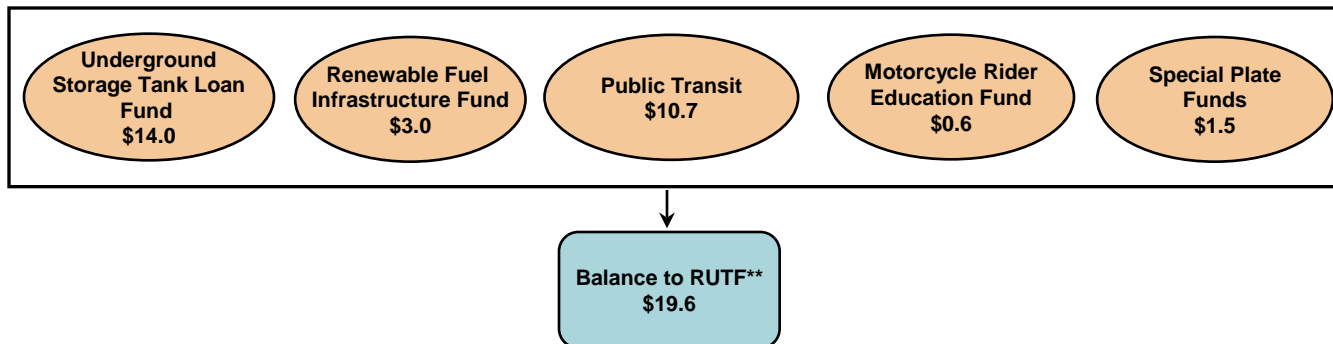
Statutory Allocations Fund

Estimated FY 2013 Revenues & Allocations (Dollars in Millions)

Revenues



Order of Allocations



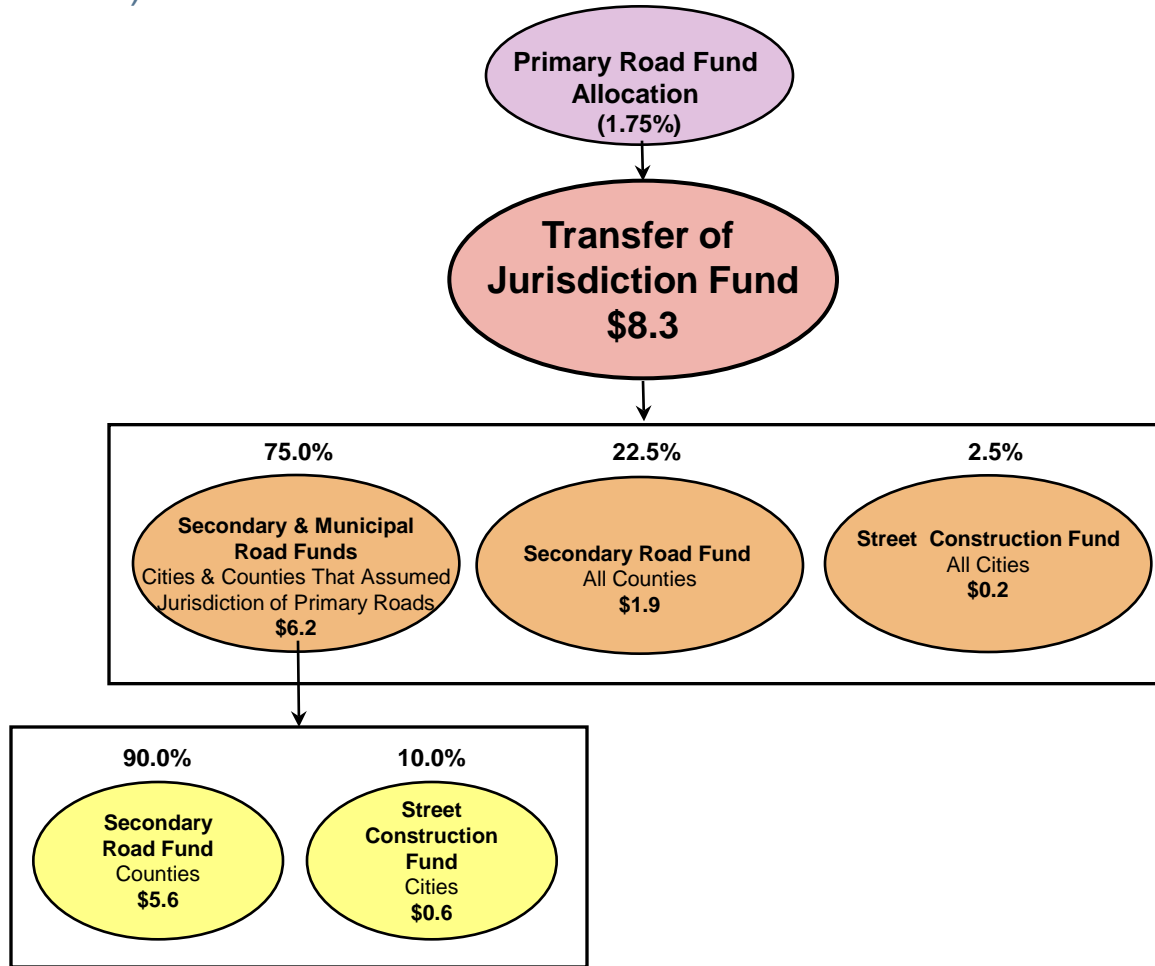
*Includes the use tax on mobile homes and manufactured homes and on leased vehicles not subject to registration

**Due to accounting procedures, the balance of the SAF is transferred to the RUTF in the next fiscal year.

***The allocation to the Renewable Fuel Infrastructure Fund became effective July 1, 2011, after enactment of SF 531 (Biofuel Retail and Production Incentives Act) in the 2011 Legislative Session.

Transfer of Jurisdiction Fund

Estimated FY 2013 Revenues & Allocations (Dollars in Millions)



Notes: In addition to the above transfers, in FY 2005, the jurisdiction and control of approximately 400 miles of Farm-to-Market road extensions in cities with a population of less than 500 were transferred to the respective counties (not shown in the above table). As a result, a portion of Municipal Road Fund from those cities is transferred monthly to the Secondary Road Fund of the respective counties. The total amount transferred is estimated at \$2.1 million annually.

The Transfer of Jurisdiction Fund sunsets on June 30, 2013. After that, the 1.75% off of the Primary Road Fund is distributed as follows: 90.0% to Secondary Road Fund and 10.0% to Street Construction Fund.

APPENDIX F

Infrastructure Balance Sheets

- Rebuild Iowa Infrastructure Fund (RIIF)
- Technology Reinvestment Fund (TRF)

Rebuild Iowa Infrastructure Fund (RIIF)

	Actual FY 2011	Estimated FY 2012	Current Law FY 2013	Gov. Rec. FY 2013
Resources				
Balance Forward	\$ 6,325,200	\$ 16,842,571	\$ 14,015,670	\$ 14,015,670
Wagering Taxes and Related License Fees *	125,915,679	141,450,000	144,450,000	144,450,000
Wagering Taxes -TOS transfer -unneeded for rev bond debt service	11,985,979	950,750	934,314	934,314
Wagering Taxes -TOS transfer -unneeded for federal subsidy	3,755,474	3,750,000	3,750,000	3,750,000
Wagering Taxes -TOS transfer -unneeded school inf bond debt service	3,607,815	1,500,000	1,500,000	1,500,000
Interest	1,613,904	1,600,000	1,700,000	1,700,000
MSA Tobacco Payment/Endowment Transfers	16,957,293	15,905,618	15,973,045	15,973,045
Misc/Adjustments to Balance	360	0	0	0
Total Resources	\$ 170,161,704	\$ 181,998,939	\$ 182,323,029	\$ 182,323,029
Appropriations				
Administrative Services				
DAS Distribution Account	\$ 3,700,000	\$ 0	\$ 0	\$ 0
Iowa Building Operations	1,082,300	0	0	0
D-Line Bus Service and Employee Ride Program	125,000	0	0	0
Lucas Bldg - Sec of State Offices - Security Improvement	0	45,000	0	0
Historical Building Exterior Repairs	0	1,200,000	0	0
Agriculture and Land Stewardship				
Watershed Improvement Review Board Administration	50,000	0	0	0
Department for the Blind				
Replace Air Handlers and Improvements	0	1,065,674	0	0
Newsline for the Blind	20,000	0	0	0
Corrections				
Mitchellville Construction and FFE One-Time Costs	0	14,761,556	14,170,062	14,170,062
Iowa State Penitentiary - Ft. Madison FFE One-Time Costs	0	5,155,077	18,269,124	18,269,124
Construction Project Management and Correctional Spec.	322,500	4,500,000	1,000,000	1,000,000
Newton Hot Water Loop Repair	0	0	0	425,000
Radio Communications Upgrade	0	0	0	3,500,000
Cultural Affairs				
Historical Museum 25th Anniversary Renovation and Visitors Center	0	0	0	2,000,000
Great Places Infrastructure Grants	0	1,000,000	0	0
Iowa Battle Flags	60,000	0	0	0
Historic Sites	40,000	0	0	0
Economic Development				
Grow Iowa Values Fund	38,000,000	15,000,000	0	0
Community Attraction & Tourism Grants	0	5,300,000	5,000,000	0
Accelerated Career Ed (ACE) Infrastructure Comm Colleges	0	5,000,000	0	0
Community Colleges - Workforce Training	2,000,000	0	0	0
Regional Sport Authorities	500,000	500,000	0	0
Camp Sunnyside Cabin Renovation	0	250,000	0	0
World Food Prize Borlaug/Ruan Scholar Program	100,000	100,000	0	0
Blank Park Zoo Capitals	500,000	0	0	0
6th Avenue Corridor Revitalization - Main Streets	100,000	0	0	0
Port Authority - Economic Development Southeast Iowa	50,000	0	0	0

Rebuild Iowa Infrastructure Fund (RIIF)

	Actual FY 2011	Estimated FY 2012	Current Law FY 2013	Gov. Rec. FY 2013
Education				
Iowa Public Television - Inductive Output Tubes	0	0	0	320,000
Iowa Public Television - Building Purchase	0	1,255,550	0	0
Community College Infrastructure	0	1,000,000	0	0
Enrich Iowa Libraries	500,000	0	0	0
Human Services				
Nursing Home Facility Improvements	0	285,000	0	0
Iowa Finance Authority				
State Housing Trust Fund	1,000,000	3,000,000	3,000,000	2,000,000
Administration of IJOBS Program	200,000	0	0	0
Facilities Multiple-Handicapped - Polk County	250,000	0	0	0
Management				
Technology Reinvestment Fund	10,000,000	15,541,000	0	15,000,000
Environment First Fund	33,000,000	33,000,000	35,000,000	33,000,000
Grants Enterprise Management System	0	0	0	125,000
Natural Resources				
State Park Infrastructure	0	5,000,000	5,000,000	5,000,000
Lake Restoration & Water Quality	0	5,459,000	0	5,459,000
Lake Delhi Dam Restoration	0	0	0	2,500,000
Floodplain Management/Dam Safety	2,000,000	2,000,000	0	0
Honey Creek Asset Manager	100,000	0	0	0
Rock Creek Permanent Shelter	40,000	0	0	0
Public Defense				
Facility/Armory Maintenance	1,500,000	2,000,000	0	2,000,000
Statewide Modernization Agenda - Readiness Centers	1,800,000	1,800,000	0	0
Joint Forces Headquarters Renovation	0	1,000,000	0	0
Camp Dodge Infrastructure Upgrades	0	1,000,000	0	0
Muscatine Armed Forces Readiness Center	0	100,000	0	0
Iowa Falls Readiness Center	500,000	0	0	0
Cedar Rapids Armed Forces Readiness Center	200,000	0	0	0
Middletown Armed Forces Readiness Center	100,000	0	0	0
Public Health				
Vision Screening	100,000	0	0	0
Regents				
Tuition Replacement	24,305,412	24,305,412	0	25,130,412
UI - Iowa Flood Center	1,300,000	1,300,000	0	0
Fire Safety and ADA Compliance (Deferred Maint)	0	2,000,000	2,000,000	2,000,000
UI Dental Science Bldg	0	1,000,000	12,000,000	12,000,000
ISU Ag/Biosystems Eng Complex Phase II	0	1,000,000	20,800,000	20,800,000
UNI Bartlett Hall Renovation	0	1,000,000	8,286,000	8,286,000
ISU - Veterinary Training Modernization	400,000	0	0	0

Rebuild Iowa Infrastructure Fund (RIIF)

	Actual FY 2011	Estimated FY 2012	Current Law FY 2013	Gov. Rec. FY 2013
Transportation				
Local Roads Counties and Cities 50/50	24,700,000	0	0	0
Railroad Revolving Loan and Grant Program (freight rail)	2,000,000	2,000,000	0	1,750,000
Recreational Trails	0	3,000,000	0	2,500,000
Public Transit Vertical Infrastructure Grants	0	1,500,000	0	1,500,000
Commercial Service Air Vertical Infrastructure Grants	0	1,500,000	0	1,500,000
General Aviation Vertical Infrastructure Grants	750,000	750,000	0	750,000
Treasurer				
County Fairs Infrastructure	1,060,000	1,060,000	0	1,060,000
Veterans Affairs				
Home Ownership Program	1,000,000	1,000,000	0	0
Veterans Home Generator Upgrades	0	250,000	0	0
Net Appropriations	<u>\$ 153,455,212</u>	<u>\$ 167,983,269</u>	<u>\$ 124,525,186</u>	<u>\$ 182,044,598</u>
Reversions	<u>-136,079</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	<u><u>\$ 16,842,571</u></u>	<u><u>\$ 14,015,670</u></u>	<u><u>\$ 57,797,843</u></u>	<u><u>\$ 278,431</u></u>

Notes:

*Wagering tax estimates account for all allocations in Code Section 8.57 that occur before the remainder deposits in RIIF as well as tax credits for land-based and riverboat casinos that began in FY 2009 and FY 2011, respectively. In addition, license fees paid for the new Lyon County casino are included.

Technology Reinvestment Fund

	Actual FY 2011	Estimated FY 2012	Current Law FY 2013	Gov. Rec. FY 2013
Resources				
Beginning Balance	\$ 118,474	\$ 2,861	\$ -3	\$ -3
General Fund Limited Standing Appropriation	0	0	17,500,000	0
Rebuild Iowa Infrastructure Fund	10,000,000	15,541,000	0	15,000,000
Total Available Resources	\$ 10,118,474	\$ 15,543,861	\$ 17,499,997	\$ 14,999,997
Appropriations				
Department of Administrative Services				
Pooled Technology Projects	\$ 3,793,654	\$ 1,643,728	\$ 0	\$ 0
Department of Corrections				
Iowa Corrections Offender Network Data System	500,000	500,000	0	500,000
Department of Education				
ICN Part III & Maintenance & Leases	2,727,000	2,727,000	0	2,727,000
Statewide Education Data Warehouse	600,000	600,000	0	600,000
Department of Human Rights				
Criminal Justice Info. System Integration (CJIS)	0	1,689,307	0	1,689,307
Department of Human Services				
Central IA Ctr. for Ind. Living - Accounting Software	0	11,000	0	0
Medicaid Technology	0	3,494,176	4,667,600	4,667,600
Iowa Telecommunication and Technology Commission				
ICN Equipment Replacement	2,244,956	2,248,653	0	2,248,653
Iowa Workforce Development				
Outcome Tracking System	3	0	0	0
Department of Management				
Searchable Online Budget and Tax Database	0	50,000	0	45,000
Department of Public Health				
Mental Health Services Database Medical Records	250,000	0	0	0
Department of Public Safety				
Radio Communications Upgrade	0	2,500,000	2,500,000	2,500,000
Dubuque Fire Training Simulator	0	80,000	0	0
Total Appropriations	\$ 10,115,613	\$ 15,543,864	\$ 7,167,600	\$ 14,977,560
Reversions	0	0	0	0
Ending Balance	\$ 2,861	\$ -3	\$ 10,332,397	\$ 22,437

APPENDIX G

Flow Chart

Wagering Tax Allocations per Iowa Code section 8.57

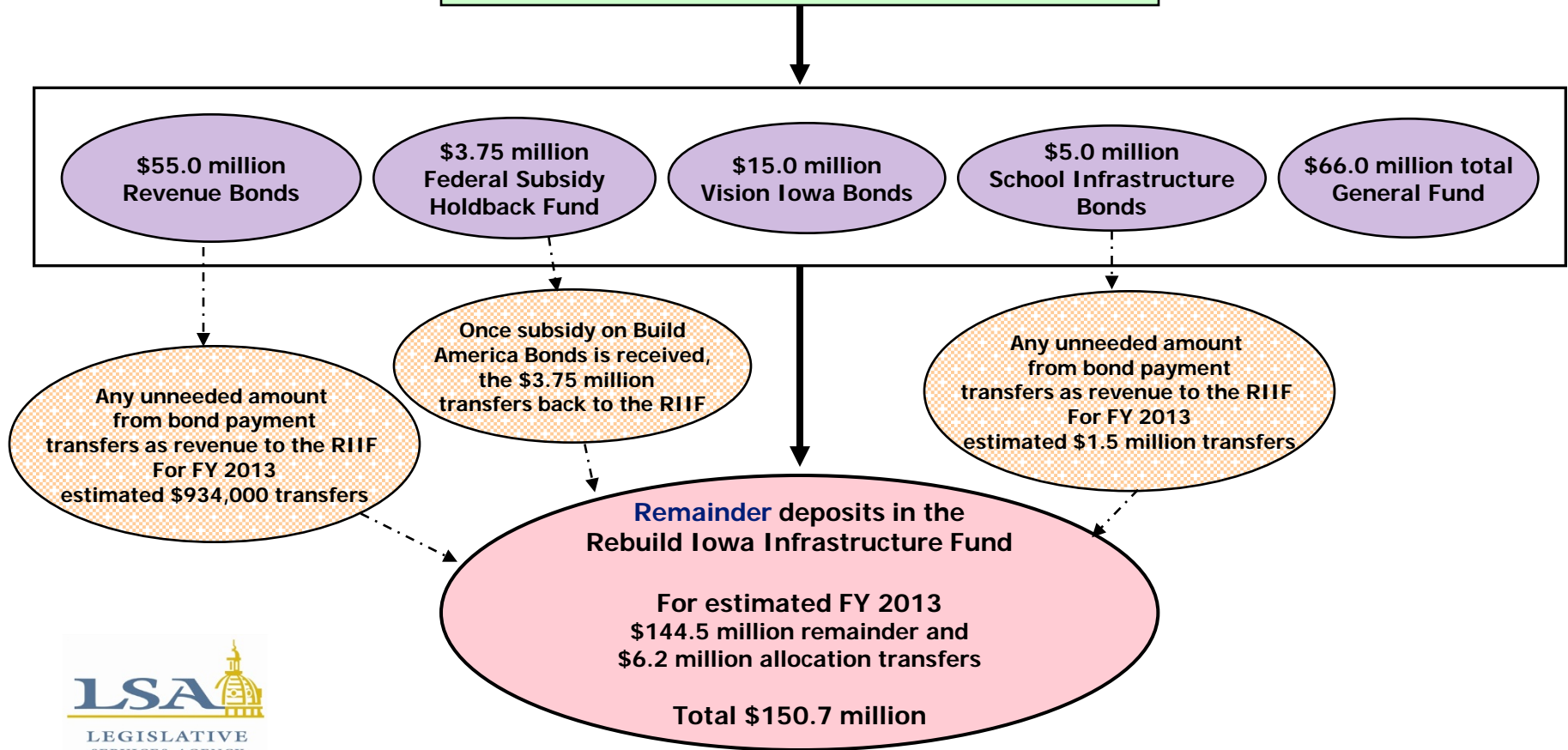
Distribution of State Wagering Taxes

Iowa Code section 8.57(6) Allocations

**Land-based and riverboat casinos
pay State wagering taxes**

Estimated FY 2013 - \$289.2 million*

*includes related license fees paid



APPENDIX H

Fiscal Services Publications

- *Fiscal Topic:* Rebuild Iowa Infrastructure Fund (RIIF) (as of January 2012)
- *Fiscal Topic:* Revitalize Iowa's Sound Economy (RISE) Program
- *Budget Unit Fiscal Topic:* 511 Travel Information System
- *Budget Unit Fiscal Topic:* Department of Transportation Planning, Programming and Modal Division
- *Budget Unit Fiscal Topic:* Iowa Great Places Program
- *Issue Review:* Rebuild Iowa Infrastructure Fund (history, trends, status)

Rebuild Iowa Infrastructure Fund (RIIF)

The State has several resources that provide funding for infrastructure-related projects. The Rebuild Iowa Infrastructure Fund (RIIF), established in Iowa Code section 8.57(6), is the primary funding source for public infrastructure-related expenditures.

Funding the RIIF

The General Assembly first funded the RIIF in the 1995 Legislative Session when \$50.0 million was appropriated from the Generally Accepted Accounting Principles (GAAP) Deficit Reduction Account to the RIIF. In addition, legislation dedicated interest earnings from the Economic Emergency Fund and the Cash Reserve Fund (rainy day funds) to be credited to the RIIF and specified that the interest and earnings on moneys in the RIIF be retained there. During the 1996 Legislative Session, the General Assembly amended Iowa Code section 8.57 to provide that all State wagering tax receipts in excess of \$60.0 million deposit in the RIIF. In the 2000 Legislative Session, the Legislature created the Environment First Fund (EFF) that receives a standing appropriation from the RIIF. Interest earned on the EFF is deposited in the RIIF.

Iowa Code section 8.57(6) Allocations of State's Wagering Taxes

In the 2000 Legislative Session, the General Assembly made changes to Iowa Code section 8.57 allocations by allocating \$20.0 million in wagering tax revenue to pay the debt service payments on revenue bonds issued for the Vision Iowa and School Infrastructure Programs. After the deposit of \$60.0 million to the General Fund, \$20.0 million for debt service on Vision Iowa and School Infrastructure bonds, the remainder of wagering tax receipts was deposited to the RIIF. In the 2001 Legislative Session, SF 533 (Tobacco Settlement Trust Fund Appropriations Act) directed specified amounts from wagering taxes to deposit in the Endowment for Iowa's Health Account from FY 2002 through FY 2007. During this period, RIIF revenues were reduced by \$80.0 million for FY 2002, \$75.0 million for FY 2003, and \$70.0 million annually for FY 2004 through FY 2007.

The wagering tax allocations were adjusted again in the 2009 and 2010 Legislative Sessions. First, HF 811 (FY 2010 Health and Human Services Appropriations Act) increased the pre-RIIF allocation to \$86.0 million by eliminating \$6.0 million that had been deposited in the Gambling Treatment Fund and increasing the allocation to the General Fund to \$66.0 million. That change did not affect the net amount of revenue deposited in the RIIF, however, because the \$6.0 million had previously been allocated prior to the Iowa Code section 8.57 allocations.

Beginning in FY 2011, SF 376 (Revenue Bonding and I-JOBS Program Act) provided a new allocation of \$55.0 million to pay for the debt service on the revenue bonds that were authorized for the 2009 and 2010 issuances. Also, SF 2389 (FY 2011 Infrastructure Appropriations Act) added a \$3.75 million allocation for a Federal Subsidy Holdback Fund, created in Iowa Code section 12.89A, to provide debt service payments if the annual federal subsidy on the Build America Bonds (issued in the 2009 revenue bond issuance) is not received. The Treasurer of State will transfer the allocation back to the RIIF once the federal subsidy is received. In addition anything unneeded from the \$55.0 million for debt service is transferred annually by the Treasurer of State to the RIIF.

After the changes enacted in the 2009 and 2010 Legislative Sessions, the Iowa Code section 8.57(6) allocations of the State's wagering tax revenue are as follows:

- \$55.0 million for Revenue Bonds Debt Service
- \$3.75 million to the Federal Subsidy Holdback Fund
- \$15.0 million to the Vision Iowa Fund
- \$5.0 million to the School Infrastructure Fund
- \$66.0 million total to the General Fund
- **Remainder** to the RIIF (amount changes depending on annual wagering tax receipts).

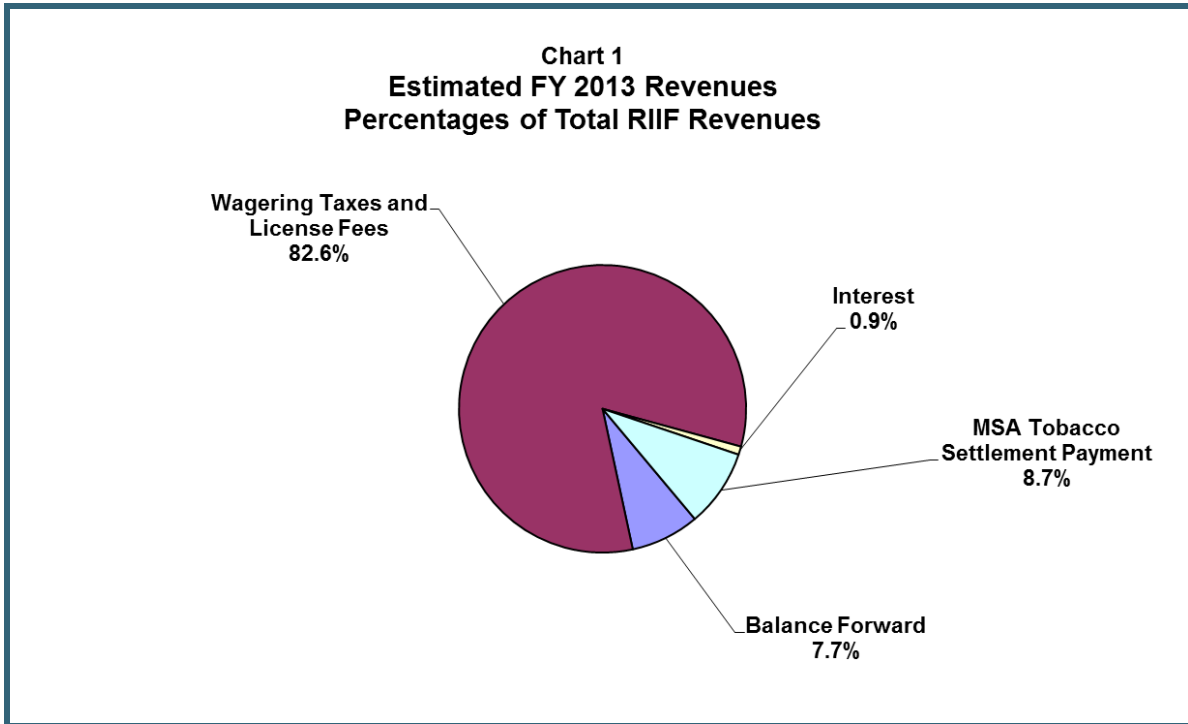
More Information

For a more detailed discussion of the RIIF, see the [Issue Review](#) published in October 2011.

General Assembly website: <https://www.legis.iowa.gov/index.aspx>

LSA Staff Contact: Marcia Tannian (515-281-7942) marcia.tannian@legis.state.ia.us

State wagering taxes provide most of the revenue for the RIIF. For example, 85.4% of RIIF revenue for FY 2011 was from wagering tax receipts and related license fees. Wagering tax revenue is estimated to result in 81.2% of RIIF revenue in FY 2012 and 82.6% in FY 2013. **Chart 1** shows the percentage for each category of RIIF revenues for estimated FY 2013.



Recent Changes to Revenues

In the 2011 Legislative Session, the General Assembly followed the structure of the debt service on the 2009 and 2010 bond issuances and provided for the transfer back to the RIIF from any unneeded amounts for debt service on the school infrastructure bonds. As mentioned previously, the wagering tax allocation is \$5.0 million, but the debt service on the school infrastructure bonds has been \$3.5 million. It is anticipated that \$1.5 million will return to the RIIF as revenue from the unused portion of that allocation.

Vertical Infrastructure and Notwithstanding

During the 1996 Legislative Session, HF 2421 (FY 1997 Transportation, Infrastructure, and Capitals Appropriation Act) amended Iowa Code section 8.57 and established the definition of vertical infrastructure that placed restrictions on the use of moneys from the RIIF effective beginning in FY 1998. Until the 2011 Legislative Session, the definition in Iowa Code section 8.57(6)(c) was:

Moneys in the fund in a fiscal year shall be used as directed by the general assembly for public vertical infrastructure projects. For the purposes of this subsection, "vertical infrastructure" includes only land acquisition and construction, major renovation and major repair of buildings, all appurtenant structures, utilities, site development, and recreational trails. "Vertical infrastructure" does not include routine, recurring maintenance or operational expenses or leasing of a building, appurtenant structure, or utility without a lease-purchase agreement.

All expenditures from the RIIF must comply with the vertical infrastructure definition. Projects that do not meet the definition of vertical infrastructure require language that notwithstanding the statutory definition. During the time the definition has been in place, the percentage of appropriations that notwithstanding has ranged from 14.5% to 98.9%, with an average of 56.7%. During the 2011 Legislative Session, HF 648 (FY 2012 Infrastructure Appropriations Act) expanded the definition of vertical infrastructure to include:

"debt service payments on academic revenue bonds issued in accordance with Chapter 262A."

The academic revenue bonds are issued by the Board of Regents for capital projects at the Board of Regents universities that would meet the definition of vertical infrastructure. The tuition replacement appropriation pays most of the debt service on the academic revenue bonds. The appropriation was first funded from the General Fund, but beginning in FY 2002 a portion came from one of the Infrastructure-related funds. For FY 2009 through FY 2012, the entire amount, \$24.3 million,

for the tuition replacement appropriation has been funded from the RIIF. Without the change, the appropriation would need notwithstanding language, but by expanding the definition, the General Assembly will be able to provide for the Board of Regents tuition replacement appropriation from the RIIF within the purpose defined.

Standing, Multiyear, and Other Appropriations from the RIIF

Iowa Code provides two existing standing appropriations from the RIIF. Iowa Code section [8.57A](#) provides \$42.0 million annually for the EFF and Iowa Code section [16.181A](#) provides \$3.0 million annually for the Housing Trust Fund. In the past, the General Assembly has reduced the standing appropriations for one or more fiscal years. For example, for FY 2011 and FY 2012, the EFF was reduced to \$33.0 million.

The RIIF is somewhat unique within the State budget in that there are often out-year appropriations and multiyear appropriations made. While these previously enacted appropriations may be altered during a legislation session, until that time the appropriations are current law appropriation on the books and reduce what remains available in the estimated RIIF. For example, estimated FY 2013 and FY 2014, have \$124.5 million and \$117.7 million, respectively, in current law appropriations from the RIIF. Generally, appropriations from the RIIF have a four-year reversion date to allow funding to remain available for the capital projects.

Table 1 shows the estimated RIIF revenues, current law appropriations, and available funds as of December 2011.

	Actual FY 2010	Actual FY 2011	Est. FY 2012	Est. FY 2013	Est. FY 2014
Revenues					
Balance Forward	\$ -5.4	\$ 6.3	\$ 16.8	\$ 14.1	\$ 0.0
Wagering Taxes/Related Fees	188.1	125.9	141.5	144.4	144.4
Wagering Taxes - Transfers from TOS*	0.0	19.3	6.2	6.2	6.2
Interest	4.9	1.6	1.6	1.7	1.8
Other Revenue	8.4	0.0	0.0	0.0	0.0
Tobacco Settlement/Endowment Transfer	16.7	17.0	15.9	15.9	16.0
Total Revenues	212.7	170.1	182.0	182.3	168.4
Appropriations					
Environment First Fund**	42.0	33.0	33.0	35.0	42.0
Housing Trust Fund**	3.0	1.0	3.0	3.0	3.0
Technology Reinvestment Fund***	14.5	10.0	15.5	0.0	0.0
Grow Iowa Values Fund***	23.0	38.0	15.0	0.0	0.0
Other Appropriations	124.3	71.4	101.4	86.5	72.7
Total Appropriations	206.8	153.4	167.9	124.5	117.7
Reversions	-0.4	-0.1	0.0	0.0	0.0
Available for Appropriation				57.8	50.7
Ending Balance	\$ 6.3	\$ 16.8	\$ 14.1	\$ 0.0	\$ 0.0

*Beginning FY 2011, the transfer from TOS includes the unneeded amounts for debt service on the revenue bonds issued in 2009 and 2010, the transfer back from the wagering tax allocation (\$3.75 million) for the Federal Subsidy Holdback Fund once the subsidy is received, and the amount unneeded from the debt service on the school infrastructure bonds (approximately \$1.5 million).

**Standing appropriation.

***Normally funded by the General Fund.

Revitalize Iowa's Sound Economy (RISE) Program

Overview of the RISE Program

The RISE Program was created in 1985 and implemented in FY 1986 and is used for the establishment, construction, improvement, and maintenance of roads and streets that promote economic development in the State by improving or maintaining highway access. The funds can be used for two types of projects:

- **Immediate Opportunity Projects:** Projects requiring an immediate funding commitment to secure developers or firms in the location of business facilities that will result in permanent job creation or retention. Applications are submitted on a year-round basis. These projects typically have first priority for all available RISE funds.
- **Local Development Projects:** Projects that support local economic development efforts but do not require an immediate commitment of funds. The projects are selected through a competitive evaluation process conducted semi-annually.

A portion of the RISE funds are allocated for State projects and deposited directly in the State Primary Road Fund (PRF) and are not part of the RISE grant program, but are tracked as RISE allocations to the PRF. The remaining RISE funds are pooled as either the city RISE share or the county RISE share in accordance with the allocations in Code. Cities and counties submit applications for RISE funding to the Transportation Commission for approval and their funding comes from the respective shares of RISE funds. Code Section 315.4 directs unobligated county RISE funds to be deposited in the Secondary Road Fund at the end of the fiscal year in order to provide funds to the counties by the formula distribution of the Secondary Road Fund. In contrast, the unobligated city RISE funds do not deposit to the Street Construction Fund of cities at the end of the fiscal year. Therefore, the balance of the city RISE share remains available in the city RISE Program and is carried forward each year.

Historical Allocations

When originally established, the RISE Program was funded through a Road Use Tax Fund allocation in an amount equal to 2.0 cents per gallon from the excise tax on motor fuels and special fuels. From FY 1986 to FY 1989, this amount was allocated to the State, cities, and counties as follows: 1.0 cent to the State PRF; 0.5 cent for the city RISE share; and 0.5 cent for the county RISE share. A few years after the RISE Program was implemented, it was determined that the level of county funding was greater than the need. Legislation was enacted in 1989 to adjust the county portion of the RISE allocation to redirect a Road Use Tax Fund allocation in an amount equal to 0.45 cents per gallon to the Secondary Road Fund for distribution to all counties. The level of funding maintained for the county RISE share (0.05 cents) was deemed sufficient to meet the needs of county projects. The State and city RISE allocations remained unchanged. From FY 1990 to FY 2007, the Road Use Tax Fund allocation of 2.0 cents per gallon from the excise tax on motor fuels and special fuels was allocated to the State, cities, and counties as follows: 1.0 cent to the State PRF; 0.5 cent for the city RISE share; and 0.05 cent for the county RISE share. The remaining 0.45 cent was deposited in the Secondary Road Fund and was not part of the RISE Program.

Current Status of the RISE Program

After the change to the allocations, the demand for county RISE funding increased due to the increase in the number of biofuel facilities established in Iowa, resulting in the need for roadway improvements to access the facilities. The level of county RISE funding was not enough to fulfill the demand. In August 2006, the Department of Transportation (DOT) stopped accepting county applications for one year for both Immediate Opportunity and Local Development projects. In an attempt to provide additional funding for the county RISE share, the 2.0 cents per gallon funding formula was again modified in 2007. House File 932 (TIME-21 Fund Act) adjusted the Secondary Road Fund portion to redirect an additional amount equal to 0.20 cents per gallon to the county RISE share. As a result, the 2.0 cents per gallon from fuel taxes are now allocated as follows: 1.0 cent to the State PRF; 0.5 cent to the city RISE share; and 0.25 cent to the county RISE share. Again, the remaining 0.25 cent is deposited in the Secondary Road Fund and is not part of the RISE Program. For FY 2012, it is estimated that the moneys from the RISE allocation of fuel taxes will be \$22.9 million to the State PRF, \$11.5 million to the city RISE funds, and \$5.7 million to the county RISE funds.

More Information

Department of Transportation Office of Systems Planning - RISE Program http://www.iowadot.gov/systems_planning/rise.htm

LSA Staff Contact: Marcia Tannian (515-281-7942) marcia.tannian@legis.state.ia.us

Revitalize Iowa's Sound Economy (RISE) Program

Prior to enactment of HF 932, the RISE funds allocated for State projects were to be expended on the Commercial and Industrial Highway Network (CIN), and county RISE funds were to be expended on secondary road projects. House File 932 expanded the requirements to include Access Iowa Highways (a series of highways within the CIN) and roadway projects that provide access to biofuel facilities. A total of 50.0% of the State portion must be used for highways that support the production or transport of renewable fuels, including primary highways that connect biofuel facilities to highways in the CIN, and 50.0% must be used for highways that have been designated by the Transportation Commission as access Iowa highways in accordance with Chapter 178, Section 41 of the 2005 Iowa Acts. The county portion must be used on secondary road projects, including secondary roads that connect biofuel facilities to highways in the CIN.

Occasionally, recipients default on RISE agreements and must pay settlement to the State. In November 2008, the Transportation Commission eliminated the minimum default repayment of 5.0% of the recipient's RISE funding. Also, the Commission changed the rules so that when a settlement amount is under consideration, a grant recipient may receive credit for jobs created from a different company that locates at the site of the original RISE-supported development. These jobs are subject to the same monitoring period as the original RISE development and are evaluated based on wage rate, benefits, and other RISE eligibility requirements.

As of October 2011, the DOT, with approval by the Transportation Commission, is amending RISE Program processes including the monitoring process and contingency requirements. The monitoring period will change from two years with a single one-year extension to three years with a six-month job contingency maintenance period included. The contingency requirements will allow 90.0% job creation and/or retention of jobs and 90.0% capital investment as the threshold to consider the project substantially complete.

The following table shows the Local Development (LD) and Immediate Opportunity (IO) RISE grants awarded for FY 2011:

RISE Grants FY 2011				
City/County	RISE Award Amount	Number of Jobs	RISE Cost per Job	Type of Grant
Holstein	\$ 113,969	2	\$ 56,985	LD
Lake View	149,313	10	14,931	LD
Sioux City	665,677	350	1,902	LD
Norwalk	916,500	141	6,500	IO
Carlisle	500,922	50	10,018	LD
Altoona	645,958	15	43,064	LD
Palo Alto County	350,000	35	10,000	IO
Dubuque	287,891	0 *	n/a	LD
Marion	363,868	210	1,733	LD
Hiawatha	351,312	150	2,342	LD
Polk City	417,800	40	10,445	LD
St. Ansgar	225,032	10	22,503	LD
Orange City	101,502	55	1,845	IO
Ankeny	1,399,534	100	13,995	LD
Hiawatha	1,372,931	200	6,865	LD
Waterloo	231,443	5	n/a	LD
Des Moines	449,725	10	n/a	LD
Orange City	401,973	0 *	n/a	LD
Evansdale	145,522	8	18,190	LD
Lyon County	369,313	604	611	LD
Sioux City	4,791,519	513	9,340	LD
Total FY 2011	\$14,251,704	2,508	\$ 5,682	
*At the time of the grant agreement, the number of jobs assisted may not have been specified and was reflected as zero. These grants are not contingent on the creation of a specified number of jobs within a time period; however, they are anticipated to create jobs.				
Source: Department of Transportation				

Budget Unit: 511 Travel Information System

BU Number: 6450S820810

Purpose and History

The [Iowa 511 Travel Information System](#) provides an easy to remember number for travelers to receive weather-related road conditions, traffic incidents, and highway construction information, 24 hours a day, seven days a week. In July 2000, the Federal Communications Commission designated “511” as the single travel information telephone number to be made available to states and local jurisdictions. A consortium of states pooled costs to develop their specific 511 Systems; these include Iowa, Alaska, Kentucky, Maine, Minnesota, New Hampshire, New Mexico, and Vermont. The Federal Highway Administration provided initial funding of \$700,000 to the consortium of states to develop and design the System, and the states provided 20.0% in matching funds. The Iowa 511 System includes interstates, U.S. routes, and portions of some State highways. The System currently does not include county roads or city streets, but eventually service may be expanded. System upgrades will include a breakdown of major travel routes into small segments so that motorists can more accurately review the road conditions as the conditions change.

State Funding for the 511 Travel Information System

Funding for the maintenance of the computers and communication equipment for the 511 System comes from the Road Use Tax Fund. The appropriation is included in the Transportation Appropriations Bill under the purview of the Transportation, Infrastructure, and Capitals Appropriations Subcommittee of the General Assembly. The appropriation is transferred from the Department of Transportation to the Iowa State Patrol in the Department of Public Safety for that purpose. Most of the funding is used to maintain the equipment. The Iowa State Patrol, however, does use a portion of the 511 System appropriation for promotional items so travelers are aware of the 511 System. These items are distributed through the Iowa State Patrol Safety Education Programs in schools and communities.

511 System Facts

- 511 is a public service. There is no charge to Iowa wireline users. Wireless users pay normal airtime and roaming charges, according to their wireless service contracts. Pay phone users are responsible for the local call fee.
- The System identifies the caller's telephone prefix when calling from a wireline phone. The System identifies the communications tower that a call from wireless phone is connected to at the time call is placed. This allows the 511 System to provide information specific to the area of the State where the call originates first.
- System updates occur on an ongoing basis, as conditions change.

Related Budget Units

The Department of Transportation provides year-round updates on road closures and road construction for the System. Iowa State Patrol Officers provide updates on road conditions during periods of inclement weather and Communication Specialists in the Iowa State Patrol enter the information in the 511 System. The responsibilities related to the 511 System are part of several other duties that the officers and communication staffers have. Funding for the operations of the Iowa State Patrol is from the State General Fund. For more information see the [Budget Unit Fiscal Topic on the Iowa State Patrol](#).

More Information

Budget Schedules and Related Documents

511 System – Navigation Tips: <http://www.iowadot.gov/511/index.html>

511 System Deployment Map: http://www.iowadot.gov/511/511_deployment.html

Road Condition Terms: http://www.iowadot.gov/511/road_condition_terms.html

Iowa General Assembly: <http://www.legis.iowa.gov/index.aspx>

LSA Staff Contact: Marcia Tannian (515-281-7942) marcia.tannian@legis.state.ia.us

Budget Unit: Department of Transportation Planning, Programming, and Modal Division

BU Numbers: 6450S600810 and 6450S200137

Purpose and History

The [Planning, Programming, and Modal Division](#) of the [Department of Transportation](#) (DOT) is responsible for developing both long and short range transportation plans, forecasting road funding revenues, developing the Five-Year Transportation Improvement Program, developing city, county and State transportation maps, and administering several grant programs and financial assistance programs in multimodal transportation systems in the State such as aviation, rail, and public transit. The Division also provides traffic forecasting, maintains the DOT traffic and roadway conditions databases, administers the Iowa Clean Air Attainment Program, and coordinates activities with the Metropolitan Planning Organizations and Regional Planning Affiliations. The Division acts as liaison to the different federal counterpart agencies and provides technical assistance related to the multimodal transportation systems as well.

The Division is comprised of six offices: Office of Aviation, Office of Rail Transportation, Office of Public Transit, Office of Program Management, Office of Systems Planning, and the Office of Transportation Data.

State Funding for Planning, Programming, and Modal Division

Funding for the operations of the Planning, Programming, and Modal Division is typically divided 95.0% from the Primary Road Fund and 5.0% from the Road Use Tax Fund (RUTF). The appropriations for the Division are in the Transportation Appropriations Bill under the purview of the Transportation, Infrastructure, and Capitals Appropriations Subcommittee of the General Assembly. The State's General Fund is not used for the Division's operations.

The RUTF was established in 1949 by the 53rd Iowa General Assembly to provide a source for investing in the State's primary, secondary, and municipal roadway systems. Vehicle registration fees and motor fuel taxes provide most of the RUTF revenues. The RUTF moneys are distributed by formula and provide funding for the construction and maintenance of roads on the State's Primary Road System, the counties secondary roads and farm-to-market roads, and city municipal streets. Before the revenues are distributed, however, various allocations and appropriations are made from the RUTF per Iowa Code and Session Law. The net revenues from the RUTF are distributed according to a formula of 47.5% for the Primary Road Fund, 24.5% for county secondary road funds, 8.0% for farm-to-market roads, and 20.0% for municipal road funds. Legislation that went into effect in 2003 provided for the transfer of jurisdiction of some roadways from the State to either a city or county government and required a share (1.75%) of the RUTF distribution to the Primary Road Fund to be paid to local governments.

More Information

Budget Schedules and Related Documents

Department of Transportation Office of Systems Planning: http://www.iowadot.gov/systems_planning/index.htm

Department of Transportation Office of Public Transit: <http://www.iowadot.gov/transit/index.aspx>

Department of Transportation Office of Aviation: <http://www.iowadot.gov/aviation/index.html>

Department of Transportation Office of Rail Transportation: <http://www.iowadot.gov/iowarail/index.htm>

Five-Year Transportation Improvement Program: http://www.iowadot.gov/program_management/five_year.html

Iowa General Assembly: <http://www.legis.iowa.gov/index.aspx>

LSA Staff Contact: Marcia Tannian (515-281-7942) marcia.tannian@legis.state.ia.us

Budget Unit: Department of Transportation Planning, Programming, and Modal Division

Programming – Five-Year Transportation Improvement Program

One of the primary functions of the Division is to develop the Five-Year Transportation Improvement Program. The Program provides information on the planned investments in the State's transportation system. The Program is approved by the Transportation Commission, typically in June, and provides a planning guide for the various transportation and road improvement projects around the State.

Grant Programs and Financial Assistance Programs Administered

The different Offices in the Division administer several grant programs and financial assistance programs. Many of these are federal funding programs that the Division oversees or provides guidance to recipients. Many of the grant programs are competitive based. Several of the assistance programs are distributed by formula or based on population. The following list provides a sampling of these different programs.

Office of Rail Transportation

- Railroad Revolving Loan and Grant Program
- Railroad Rehabilitation and Improvement Financing
- Grade Crossing Surface Repair Program
- Federal-Aid Highway/Rail Crossing Safety Program
- Iowa's Grade Crossing Safety Program

Office of Systems Planning

- Iowa Clean Air Attainment Program
- Federal and State Recreational Trails Programs
- Revitalize Iowa's Sound Economy Program
- Safe Routes to School
- Transportation Enhancements

Office of Public Transit

- New Freedom Program
- Jobs Access Reverse Commute Program
- State Transit Assistance
- Public Transit Infrastructure Grant Program

Office of Aviation

- State Aviation Program
- General Aviation Vertical Infrastructure Grant Program
- Commercial Air Service Vertical Infrastructure Grant Program
- Airport Wildlife Hazard Mitigation

Related Statutes and Administrative Rules

Iowa Code Chapter: Several Chapters in: [Title VIII - Transportation](#)

Iowa Administrative Code: Several Chapters in: [Transportation Department 761](#)

Fiscal TOPICS

Published December 2011



Budget Units: Iowa Great Places Program

Budget Unit Numbers

General Fund: 2590I260001

Rebuild Iowa Infrastructure Fund: 2590IM30017

Revenue Bonds Capitals Fund: 2650I180433

Purpose and History

Created in the 2005 Legislative Session by HF 868 (Grow Iowa Values Fund Act), the [Iowa Great Places Program](#) in the [Department of Cultural Affairs](#) is designed to assist local communities in developing innovative and entrepreneurial cultural and tourism efforts. Communities (neighborhoods, cities, counties, regions, or any combination of these entities) engage in a strategic planning process to assess their strengths and areas of opportunity, create a vision for enhancing their unique attributes and quality of life, and design a plan to implement their vision. State agency support is available to assist applicants in the planning process, and conferences are held throughout the year on topics such as grant writing and community development.

Once an applicant has engaged in this process and created a feasible and sustainable plan, the applicant can invite the State to formally designate it a Great Place through a proposal submission process. The proposal must address the [Seven Dimensions of a Great Place](#), prove that there is a broad base of support for the plan, and demonstrate that the applicant is ready to move forward with implementation. Based on these submissions, a coalition of State agency partners and the [Iowa Great Places Citizen Advisory Board](#) choose the finalists. The Board then tours each finalist location, and then designees are chosen and recommended to the director of the Department of Cultural Affairs for final approval.

Once selected, each Great Place designee is asked to produce a work plan that outlines the major activities and associated costs (if applicable) for each project in the proposal. Approved Great Places designees enter a three-year Memorandum of Understanding (MOU) with the State and begin to implement plans with technical assistance from State agencies. The Great Places designation creates a partnership between the State of Iowa and each Great Place, with the following benefits:

- Technical assistance from all relevant State agencies for project implementation.
- Additional consideration for grant applications from all State agencies for projects specifically included in a Place's Great Place proposal.
- Special consideration for applications to the state historic tax credit program (pending availability).
- Greater publicity.
- Iowa Great Places Grant Funds (pending availability).

Iowa Great Places Grant Funds

House File 2782 (FY 2007 Infrastructure Appropriations Act) created the Iowa Great Places Program Fund. Communities designated as a Great Place are allowed to apply for Iowa Great Places Infrastructure Grants. Pending available funds, a Great Place designee may submit one application for each project. Depending on the population of the Great Place designee, there is a minimum match requirement equal to a percentage of the grant request. The Grant Funds can be used only for physical infrastructure projects deemed beneficial to the public and included in the MOU. Physical infrastructure is defined as land acquisition and construction, major renovation and repair of buildings, all appurtenant structures, site development, parks and recreational trails and permanent design exhibits that are expected to last and be maintained for at least 20 years. Physical infrastructure does not mean routine, recurring maintenance or operational expenses, ongoing utilities, or leasing of a building or appurtenant structures, without a lease-purchase agreement.

More Information

Iowa Great Places Program: <http://www.iowagreatplaces.gov/>

Issue Review: Iowa Great Places Program: <http://www.legis.iowa.gov/DOCS/LSA/IssReview/2007/IRRKM001.PDF>

Iowa General Assembly: <http://www.legis.iowa.gov/index.aspx>

LSA Staff Contact: Kenneth Ohms (515-725-2200) kenneth.ohms@legis.state.ia.us

Designated Great Places and Approved Projects

As of November 2011, 28 communities have been designated Iowa Great Places. Profiles of the approved projects can be viewed [here](#). Approved grants include infrastructure projects that have allowed Great Places designees to make improvements to their communities such as park creation and development, acquisition and renovation of historical buildings, renovation and expansion of museums, recreational trails design and construction, and streetscape and riverfront enhancements.

Funding — State General Fund

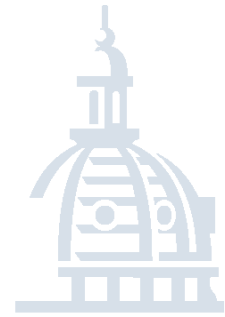
The General Fund budget unit funds the administration costs associated with the Program.

Other Sources of Revenue

Iowa Great Places Grant Funds have come from various sources. In FY 2007, \$3,000,000 was appropriated from the Endowment for Iowa's Health Restricted Capitals Fund and in FY 2008 \$3,000,000 was appropriated from the Rebuild Iowa Infrastructure Fund (RIIF). The Program has subsequently received \$2,000,000 in FY 2009, \$1,900,000 in FY 2010, and \$1,000,000 in FY 2012 from the RIIF. The Program also received \$2,000,000 in FY 2011 from the Revenue Bonds Capitals Fund. The projects in the Great Places Program are capital projects that must meet the definition of vertical infrastructure.

Related Statutes and Administrative Rules

Iowa Code Section [303.3C](#), [303.3D](#)



Rebuild Iowa Infrastructure Fund (RIIF)

ISSUE

The State has several resources that provide funding for infrastructure-related projects. The Rebuild Iowa Infrastructure Fund (RIIF), established in Code Section 8.57(6), is the primary funding source for State financed public infrastructure-related expenditures. This **Issue Review** provides an overview and history of the RIIF, revenues deposited in the RIIF, recent funding trends, and a timeline of items affecting RIIF for future planning.

CODE AUTHORITY

Code Section 8.57(6)

BACKGROUND AND INITIAL FUNDING OF RIIF

The General Assembly created the predecessor of the RIIF in SF 2318 (Budget Processes Act) during the 1994 Legislative Session by creating a Rebuild Iowa Infrastructure Account and authorizing monies deposited in the Generally Accepted Accounting Principles (GAAP) Deficit Reduction Account to be transferred to the new Infrastructure Account in lieu of appropriation of the monies to the Economic Emergency Fund. The new account did not receive funds and was not used that first fiscal year.

In the 1995 Legislative Session, the General Assembly first funded the RIIF for FY 1996 and changed the name from “Account” to “Fund” through SF 475 (State Financial Provisions Act) and HF 584 (Rebuild Iowa Infrastructure Act). House File 584 appropriated \$50.0 million from the GAAP Deficit Reduction Account to the RIIF. In addition, SF 475 dedicated interest earnings from the Economic Emergency Fund and the Cash Reserve Fund (rainy day funds) to be credited to the RIIF and specified that the interest and earnings on moneys in the RIIF be retained there.

During the 1996 Legislative Session, HF 2421 (FY 1997 Transportation, Infrastructure, and Capitals Appropriation Act) amended Code Section 8.57 to allow all State wagering tax receipts in excess of the \$60.0 million that transferred to the General Fund to deposit into the RIIF. The first deposit was made retroactive for FY 1996. With the addition of the wagering taxes, the first year of funding in FY 1996 for RIIF resulted in approximately \$119.6 million being deposited into the Fund.

Table 1 shows the history of revenues for the RIIF, including the wagering taxes and related revenues, interest earned, balance forward, and other revenues. The items that are negative in the “Other” column are due to transfers from the RIIF to the General Fund for those fiscal years. Specifically, the amounts transferred to the General Fund (decreasing moneys available for

appropriations from the RIIF) were \$15.5 million in FY 2003, \$10.0 million in FY 2004, and \$37.0 million in FY 2009.

Table 1
REBUILD IOWA INFRASTRUCTURE FUND REVENUES
(Dollars in Millions)

Fiscal Year	Wagering Taxes/ Related Revenues	Interest	Other	Balance Forward	Total Revenues
FY 1996	\$ 46.2	\$ 23.4	\$ 50.0	\$ 0.0	\$ 119.6
FY 1997	69.6	29.6	0.0	71.7	170.9
FY 1998	85.1	32.3	0.0	34.4	151.8
FY 1999	103.4	30.7	2.2	28.1	164.4
FY 2000	123.9	32.1	2.2	30.4	188.6
FY 2001	111.4	35.8	2.6	20.3	170.1
FY 2002	50.0	3.2	4.0	10.3	67.5
FY 2003	27.7	0.9	-11.6	13.9	30.9
FY 2004	79.7	0.2	-7.7	1.0	73.2
FY 2005	107.2	4.6	13.1	14.8	139.7
FY 2006	106.3	12.5	2.3	30.1	151.2
FY 2007	128.7	30.9	2.8	25.0	187.4
FY 2008	211.3	32.9	0.0	49.7	293.9
FY 2009	206.7	18.3	-37.0	32.2	220.2
FY 2010	188.1	4.9	25.1	-5.4	212.7
Est. FY 2011	137.0	2.5	16.5	6.3	162.3
Est. FY 2012	139.7	2.5	15.9	8.8	166.9

CHANGES IN CODE SECTION 8.57(6) ALLOCATIONS OF WAGERING TAXES

In the 2000 Legislative Session, the General Assembly made changes to Code Section 8.57 allocations by allocating \$20.0 million in wagering tax revenue to pay the debt service payments on revenue bonds issued for the Vision Iowa and School Infrastructure Programs. After the deposit of \$60.0 million to the General Fund, \$20.0 million for debt service on Vision Iowa and School Infrastructure bonds, the remainder of wagering tax receipts was deposited to the RIIF.

In the 2001 Legislative Session, SF 533 (Tobacco Settlement Trust Fund Appropriations Act) directed specified amounts from wagering taxes to deposit in the Endowment for Iowa's Health Account from FY 2002 through FY 2007. During this period, RIIF revenues were reduced by \$80.0 million for FY 2002, \$75.0 million for FY 2003, and \$70.0 million annually for FY 2004 through FY 2007.

The wagering tax allocations were adjusted in the 2009 and 2010 Legislative Sessions. First, HF 811 (FY 2010 Health and Human Services Appropriations Act) increased the pre-RIIF allocation to \$86.0 million by eliminating \$6.0 million that had been deposited in the Gambling Treatment Fund and increasing the allocation to the General Fund to \$66.0 million. That change did not affect the net amount of revenue deposited in the RIIF because the \$6.0 million had previously been allocated prior to the Code Section 8.57 allocations.

Beginning in FY 2011, SF 376 (Revenue Bonding and I-JOBS Program Act) provided a new allocation of \$55.0 million to pay for the debt service on the revenue bonds that were authorized for the 2009 and 2010 issuances. Also, SF 2389 (FY 2011 Infrastructure Appropriations Act) added a \$3.75 million allocation for a Federal Subsidy Holdback Fund, created in Code Section 12.89A, to provide debt service payments if the annual federal subsidy on the Build America Bonds (issued in the 2009 revenue bond issuance) is not received. The Treasurer of State will transfer the allocation to the RIIF once the federal subsidy is received.¹ In addition, unneeded funds from the \$55.0 million for debt service are transferred annually by the Treasurer of State to the RIIF.

After the changes enacted in the 2009 and 2010 Legislative Sessions, the Code Section 8.57(6) allocations of the State's wagering tax revenue are as follows:

- \$55.0 million for Revenue Bonds Debt Service
- \$3.75 million to the Federal Subsidy Holdback Fund
- \$15.0 million to the Vision Iowa Fund
- \$5.0 million to the School Infrastructure Fund
- \$66.0 million total to the General Fund
- **Remainder** to the RIIF (amount changes depending on annual gaming tax receipts).

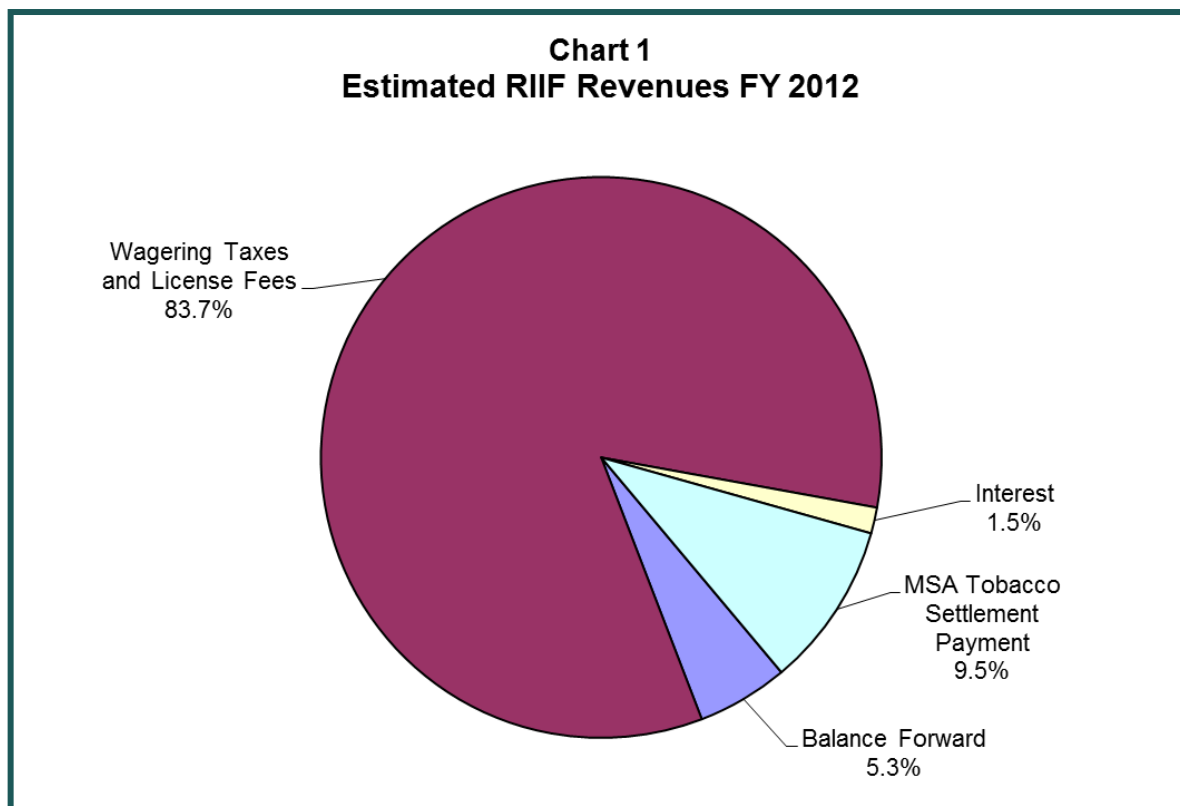
CURRENT SITUATION – RIIF REVENUES

Under the structure of the allocations in Code Section 8.57(6), the impact of the changes in the wagering tax allocations is felt solely in the RIIF. State gaming tax receipts provide most of the revenue for the RIIF. For example, in FY 2012, wagering tax revenue and related revenues² (including transfer of unneeded funds for debt service) is estimated to result in \$139.7 million, or 83.7% of RIIF revenue.

¹ Iowa Code § 12.89A

² Related revenues include any license fees being paid by the casinos. For example, the new Lyon County casino is paying \$1.0 million annually for five fiscal years through FY 2014.

Chart 1 shows the percentages of RIIF revenues for estimated FY 2012 as of the March 2011 Revenue Estimating Conference.



Interest Earnings: The RIIF earns interest from the rainy day funds, retains interest earned on the RIIF, and also receives interest from the Environment First Fund. In FY 2008, interest revenue provided \$32.9 million to the RIIF. This occurred before the recession and while the rainy day funds were full. During the 2009 and 2010 Legislative Sessions, the General Assembly made appropriations from the rainy day funds. This, along with the impact of the recession on interest rates, affected estimated interest for RIIF revenues. Interest revenue deposited in the RIIF was \$18.3 million for FY 2009 and \$4.9 million for FY 2010, a decrease of approximately 73.2% compared to FY 2009.

Decreases in Revenues: Beginning in FY 2009 and FY 2011, the land-based and riverboat casinos, respectively, are allowed to receive an annual tax credit for five years. The tax credits were authorized in the 2004 Legislative Session in HF 2302 (Gambling Act).³ The budget impact of this tax credit is funded approximately 91.0% by the State and approximately 9.0% by the counties. The annual reduction to RIIF revenues is estimated to be \$4.2 million annually for the land-based casinos and \$5.4 million for the riverboat casinos.

Overall revenue from wagering taxes deposited in RIIF for FY 2010 was reduced by \$18.6 million, a decrease of 9.0% compared to FY 2009. For FY 2011, approximately \$43.1 million of the \$55.0 million wagering tax receipts allocation for revenue bond debt service is being used for debt service on the 2009 revenue bonds, including a small portion depositing in the Debt

³ 2004 Iowa Acts, Chapter 1136, § 37, 64.

Service Reserve Fund, and \$11.9 million will be transferred back to the RIIF. In FY 2012, the amount of debt service from the revenue bonds will increase to approximately \$54.1 million due to the 2010 revenue bond issuance. The revenues to the RIIF will be reduced by the total amount needed for debt service for the life of the bonds, and any unneeded amounts from the \$55.0 million will transfer back to the RIIF before the close of the fiscal year.

Additions to Revenues: From FY 2005 to FY 2009, the RIIF received an additional \$8.0 million annually in revenues from license fee payments for the riverboat expansion approved during the 2004 Legislative Session.⁴ In addition, the \$1.0 million license fee for the new Lyon County casino was received in FY 2010. Also in FY 2010, the remaining balance (\$8.4 million) from the Vertical Infrastructure Fund was transferred to the RIIF.⁵ In March 2011, the Revenue Estimating Conference estimated an overall increase of \$13.6 million in State wagering tax revenue for FY 2012 compared to estimated FY 2011, due to the new Lyon County casino.

House File 822 (FY 2010 Infrastructure Appropriations Act) provided that beginning in FY 2010, the 22.0% unsecuritized tobacco settlement payments will deposit additional revenue to RIIF. For FY 2010, the tobacco payments totaled \$16.7 million and for FY 2011 the payments are estimated at \$15.9 million. The estimated payments range from \$14.1 million to \$19.0 million between FY 2010 and FY 2046, when the last of the debt service on the tobacco bonds is paid. After FY 2046, it is anticipated that the entire amount of tobacco settlement payments will be available again as revenue.

For FY 2010, these additions were not enough to offset the decreases in revenues from wagering taxes and interest. During the 2010 Legislative Session, the General Assembly took action to adjust the FY 2010 appropriations from RIIF.

During the 2011 Legislative Session, the General Assembly followed the structure of the debt service of the 2009 and 2010 bond issuances and provided for transfer back to the RIIF of any unneeded funds for debt service on the school infrastructure bonds. As mentioned previously, the wagering tax allocation is \$5.0 million, but the debt service on the school infrastructure bonds has been \$3.5 million. It is anticipated that \$1.5 million will return to the RIIF as a revenue from the unused portion of that allocation.

Table 2 shows the estimated RIIF revenues,⁶ appropriations, and available funds as of June 2011. Funding trends related to the appropriations are discussed in more detail below.

⁴ 2004 Iowa Acts, Chapter 1136.

⁵ The Vertical Infrastructure Fund (VIF) was established in Code Section 8.57B in the 2004 Legislative Session (FY 2005 Omnibus Appropriations Act) and received \$15.0 million from the RIIF for FY 2006. House File 875 (FY 2006 Infrastructure Appropriations Act) in the 2005 Legislative Session added three fiscal years of funding to the VIF from the RIIF as follows: \$15.0 million in FY 2007, and \$50.0 million in both FY 2008 and FY 2009. During the 2008 Legislative Session, SF 2432 (FY 2009 Infrastructure Appropriations Act) eliminated the VIF and transferred the balance of the VIF to the RIIF. The transfer was supposed to occur in FY 2009, but did not happen until FY 2010.

⁶ Estimates for revenues are determined by several factors. For the wagering tax estimates, the gambling tax numbers agreed to by the Revenue Estimating Conference (REC) provide the basis for how much is shown as depositing in the RIIF. The December estimate based on the REC is the one used on the RIIF balance sheets for the Legislative Session, plus any license fees being paid. Estimates for the amount from tobacco settlement payments are typically from a third party analyst, such as Global Insights. Interest estimates for out years are typically held steady from the current fiscal year. The estimate for the current fiscal year is reviewed by the Legislative Services Agency and the Department of Management before the Legislative Session. At that time, several factors are considered, including the rate of return on the State's pooled investments, the average balances in the RIIF and how quickly the projects will draw down on the appropriations, interest earned for the prior fiscal year, interest earned for the current fiscal year at that point, and the federal interest rate.

Rebuild Iowa Infrastructure Fund Current Law Appropriations and Estimates as of June 2011 (Dollars in Millions)							
	Actual FY 2008	Actual FY 2009	Actual FY 2010	Est. FY 2011	Est. FY 2012	Est. FY 2013	Est. FY 2014
Revenues							
Balance Forward	\$ 49.7	\$ 32.2	\$ -5.4	\$ 6.3	\$ 8.9	\$ 0.9	\$ 0.0
Wagering Taxes/Related Revenues	211.3	206.7	188.1	119.9	133.5	133.1	133.1
Wagering Tax - Transfers from TOS ¹	0.0	0.0	0.0	17.1	6.1	6.1	6.1
Interest	32.9	18.3	4.9	2.5	2.5	2.5	2.5
Other Revenue	0.0	0.1	8.4	0.0	0.0	0.0	0.0
Tobacco Settlement Payment/Endowment Transfer	0.0	0.0	16.7	16.5	15.9	15.9	16.0
Transfer to General Fund	0.0	-37.0	0.0	0.0	0.0	0.0	0.0
Total Revenues	293.9	220.3	212.7	162.3	166.9	158.6	157.7
Appropriations							
Environment First Fund ²	40.0	42.0	42.0	33.0	33.0	35.0	42.0
Housing Trust Fund ²	0.0	3.0	3.0	1.0	3.0	3.0	3.0
Vertical Infrastructure Fund ³	50.0	0.0	0.0	0.0	0.0	0.0	0.0
Technology Reinvestment Fund ⁴	0.0	17.5	14.5	10.0	15.5	0.0	0.0
Grow Iowa Values Fund ⁴	0.0	50.0	23.0	38.0	15.0	0.0	0.0
Other Appropriations	172.1	113.9	124.3	71.4	99.5	86.5	72.7
Total Appropriations	262.1	226.4	206.8	153.4	166.0	124.5	117.7
Reversions	-0.4	-0.7	-0.4	0.0	0.0	0.0	0.0
Available for Appropriation						34.1	40.0
Ending Balance	\$ 32.2	\$ -5.4	\$ 6.3	\$ 8.9	\$ 0.9	\$ 0.0	\$ 0.0
Notes:							
1) Transfer from TOS includes the unneeded amounts for debt service on various revenue bonds that are paid by wagering tax allocations and the amount from the wagering tax allocation (\$3.75 million) in case the federal subsidies on the Build America Bonds are not received.							
2) Standing appropriations from the RIIF.							
3) Eliminated in 2008 Session. Transfer from remaining VIF balance is reflected in Other Revenue for FY 2010.							
4) Normally funded by a General Fund appropriation, but for FY 2009 to FY 2012, funded from the RIIF. The Grow Iowa Values Fund sunsets at end of FY 2012.							

APPROPRIATIONS FROM RIIF – FUNDING TRENDS

Vertical Infrastructure and Notwithstandings: During the 1996 Legislative Session, HF 2421 (FY 1997 Transportation, Infrastructure, and Capitals Appropriation Act) amended Code Section 8.57 and established the definition of vertical infrastructure that placed restrictions on the use of moneys from the RIIF effective beginning in FY 1998. Until the 2011 Legislative Session, the definition in Code Section 8.57(6)(c) was:

Moneys in the fund in a fiscal year shall be used as directed by the general assembly for public vertical infrastructure projects. For the purposes of this subsection, “vertical infrastructure” includes only land acquisition and construction, major renovation and major repair of buildings, all appurtenant structures, utilities, site development, and recreational trails. “Vertical infrastructure” does not include routine, recurring maintenance or operational expenses or leasing of a building, appurtenant structure, or utility without a lease–purchase agreement.

All expenditures from the RIIF must comply with the vertical infrastructure definition. Projects that do not meet the definition of vertical infrastructure require language that notwithstands the statutory definition. During the time the definition has been in place, the percentage of

appropriations that notwithstanding has ranged from 14.5% to 98.9%, with an average of 56.7%. **Table 3** shows the annual dollar amount of the notwithstandings and percentages through FY 2011.

		Total Amount Appropriated from RIIF	Total Amount from Appropriations that Notwithstanding	Percentage that Notwithstanding
FY 1998	\$	124,662,052	\$ 18,026,302	14.5%
FY 1999		134,979,952	23,628,352	17.5%
FY 2000		170,281,040	50,425,885	29.6%
FY 2001		165,187,378	63,805,004	38.6%
FY 2002	*	53,983,168	52,650,000	97.5%
FY 2003	*	29,627,172	29,294,004	98.9%
FY 2004	*	58,607,254	47,376,686	80.8%
FY 2005	*	109,620,213	59,549,377	54.3%
FY 2006	*	126,786,033	52,183,792	41.2%
FY 2007	*	139,259,753	70,791,585	50.8%
FY 2008		262,046,489	86,220,361	32.9%
FY 2009	*	226,392,658	157,728,412	69.7%
FY 2010	*	206,778,845	150,037,066	72.6%
Est. FY 2011	*	153,456,087	145,393,587	94.7%
Average Percentage - FY 1998 to FY 2011:				56.7%
*Years with asterisks are when infrastructure and capital projects were funded in large part from various restricted capital funds that received proceeds from bond issuances and had to be used on capital projects per federal Internal Revenue Code, thus providing new resources for infrastructure funding.				

During the 2011 Legislative Session, HF 648 (FY 2012 Infrastructure Appropriations Act) expanded the definition of vertical infrastructure to include:

“debt service payments on academic revenue bonds issued in accordance with Chapter 262A.”

Academic revenue bonds are issued by the Board of Regents for capital projects at the Board of Regents universities that would meet the definition of vertical infrastructure. The tuition replacement appropriation pays most of the debt service on the academic revenue bonds. The appropriation was first funded from the General Fund, but beginning in FY 2002, a portion was funded from one of the infrastructure-related funds. For the period of FY 2006 to FY 2008, \$14.0 million was funded from the General Fund and \$10.3 million from the RIIF. For FY 2009

through FY 2012, however, the entire annual amount of \$24.3 million⁷ for the tuition replacement appropriation has been funded from the RIIF. Without the change, the appropriation would need notwithstanding language, but by expanding the definition, the General Assembly will be authorized to provide the Board of Regents tuition replacement appropriation from the RIIF within the purpose defined. For FY 2012, the expanded definition reduced the percentage level of notwithstandings from 63.1% to 48.4%.

Funding Trend - Using Tax-Exempt Bond Proceeds for Capital Projects: During the years with asterisks in **Table 3**, the availability of other resources for capital projects allowed the General Assembly to make changes to RIIF revenues or include appropriations that increased the percentage of notwithstandings in RIIF increased. For example, when the General Assembly reduced RIIF revenues by directing wagering taxes for six fiscal years to the Endowment for Iowa's Health Account in the 2001 Legislative Session, the new Tobacco Settlement Trust Fund - Restricted Capital Fund (RCF) was receiving proceeds from the securitization of the tobacco payments under the Master Settlement Agreement. The RCF provided \$540.1 million and interest to capital appropriations beginning in FY 2002.

During FY 2002 and FY 2003, the General Assembly transferred \$15.5 million and \$10.0 million, respectively, from the RIIF to the General Fund. The refunding of the bonds that funded the RCF provided another restricted capital fund called the Endowment for Iowa's Health Restricted Capitals Fund (RC2) that provided \$107.6 million in proceeds and interest for capital projects beginning in FY 2007.

In 2009 and 2010, the net bond proceeds deposited in the Revenue Bonds Capitals Fund (RBC) and the Revenue Bonds Capitals II Fund (RBC2), \$545.0 million and \$150.0 million, respectively, provided infrastructure and capital appropriations while the RIIF provided funds to and in place of the General Fund. In FY 2009, the General Assembly transferred \$37.0 million from the RIIF to the General Fund. In addition, for FY 2009 through FY 2012, the funding source for the Technology Reinvestment Fund and the Grow Iowa Values Fund was shifted from the General Fund to the RIIF. These appropriations have historically been set at \$17.5 million and \$50.0 million, respectively, but were reduced for FY 2010 through FY 2012. As mentioned, for FY 2009 through FY 2012, the entire \$24.3 million for the tuition replacement appropriation that the Board of Regents uses to pay the debt service on academic revenue bonds was funded from the RIIF rather than being funded partially from the General Fund.

Although not part of the bond proceeds, the Vertical Infrastructure Fund (VIF) did provide another resource for the General Assembly to use for vertical infrastructure rather than appropriations directly from the RIIF. The VIF received its appropriations from the RIIF (see footnote 3, *supra*) and was intended to be used solely for vertical infrastructure projects. The definition for vertical infrastructure matched that of RIIF, except did not include recreational trails. During FY 2006 to FY 2008, while the VIF was funded, appropriations from the VIF were primarily related to major maintenance and other State building construction and maintenance projects.

Funding Trend - Standing Appropriations: There are two existing standing appropriations from the RIIF; they are \$42.0 million for the Environment First Fund (EFF)⁸ and \$3.0 million for

⁷ Due to additional academic revenue bond issuances planned by the Board of Regents and authorized by the General Assembly, the amount needed for tuition replacement is expected to increase beginning in FY 2013.

⁸ Iowa Code § 8.57A.

the Housing Trust Fund⁹. In the 2000 Legislative Session, SF 2453 (FY 2001 Infrastructure Appropriations Act) created the EFF to receive an appropriation from the RIIF. At that time, the appropriation was \$35.0 million. The amount was increased to \$40.0 million in the 2007 Legislative Session in SF 601 (FY 2008 Standings Appropriations Act) and again in the 2008 Legislative Session in SF 2432 (FY 2009 Infrastructure Appropriations Act) when it was increased to its current statutory level of \$42.0 million. The Housing Trust Fund standing appropriation was added in the 2008 Legislative Session in SF 2432.

In the past, the General Assembly has reduced standing appropriations for one or more fiscal years. For example, in FY 2011 the General Assembly reduced both standing appropriations from the RIIF for that fiscal year. Senate File 2389 (FY 2011 Infrastructure Appropriations Act) reduced the EFF appropriation to \$33.0 million and the Housing Trust Fund to \$1.0 million. Funding for some of the projects that normally receive appropriations from the EFF was provided from the bond proceeds in the RBC and RBC2 during the 2010 Legislative Session. In addition, \$2.0 million for Housing Trust Fund grants was provided from the RBC. In FY 2012, HF 648 (FY 2012 Infrastructure Appropriations Act) reduced the EFF appropriation to \$33.0 million for FY 2012 and \$35.0 million for FY 2013. It is slated to return to \$42.0 million in FY 2014.

Funding Trend – Multi-Year and Out-Year Appropriations: The RIIF has been somewhat unique in the State's budget in that there are often out-year appropriations and multi-year appropriations made. While these appropriations may be altered during a Legislative Session (and typically are adjusted), until that time the appropriations are on the books and reduce what remains available in the estimated RIIF. For example, during the 2011 Legislative Session, HF 648 provided a total of \$162.8 million in out-year funding from RIIF for the fiscal years FY 2013 through FY 2015.

One reason for the out-year funding is due to the nature of capital projects and the time it takes to go through the architectural and design process, request for proposals, bidding, contracting, breaking ground, construction, and completion of the project. With that in mind, several appropriations may be made for a project to allow the process for the capital project to get underway. The reversion timeframe for appropriations from the RIIF is typically four years to provide time for the process needed by capital projects.

Other multi-year appropriations might focus on providing a resource of funding for a particular project or program. In addition, out-year appropriations might be provided during a legislative session if there are constraints on the budget that reduce what is available to appropriate for the next fiscal year. Out-year funding is also a way to show intent for future funding for a particular project or program. Current multi-year appropriations from the RIIF are as follows:

- \$5.0 million for the Community Attraction and Tourism Program until FY 2013
- \$5.0 million for State park infrastructure through FY 2015

In addition, several out-year appropriations have been made in prior legislation and remain on the books. For example, prison construction management has received appropriations from the RIIF through FY 2014, and construction and related costs of the Mitchellville and Ft. Madison prisons have out-year appropriations from the RIIF through FY 2014. The construction appropriations include \$14.2 million for Mitchellville and \$18.3 million for Ft. Madison in FY 2013. In addition, several construction projects at the three Regents Universities have received

⁹ Iowa Code § 16.181A.

authorized funding through FY 2015, providing a combined total of \$110.4 million across four fiscal years.

Table 4 shows all of the current law appropriations enacted for estimated FY 2013 from the RIIF. An estimated \$124.5 million in appropriations is currently enacted, thus reducing what is available to appropriate from the RIIF, unless the General Assembly changes these appropriations in the 2012 Legislative Session.

Table 4 Rebuild Iowa Infrastructure Fund Previously Enacted and Standing Appropriations Estimated FY 2013	
Environment First Fund	\$ 35,000,000
Regents - ISU Ag/Biosystems Engineering Complex, Phase II	20,800,000
DOC - ISP Ft. Madison Construction	18,269,124
DOC - ICIW Mitchellville Expansion	14,170,062
Regents - SUI Dental Science Building	12,000,000
Regents - UNI Bartlett Hall Renovation	8,286,000
Community Attraction and Tourism Grants (CAT)	5,000,000
DNR - State Park Infrastructure	5,000,000
State Housing Trust Fund	3,000,000
Regents - Fire Safety and ADA Compliance	2,000,000
DOC - Prison Construction Management	1,000,000
Total	<u>\$ 124,525,186</u>

Appropriation Adjustments FY 2009 and FY 2010: During the 2009 and 2010 Legislative Sessions, the General Assembly adjusted several RIIF appropriations for the fiscal years that were underway.

In 2009, HF 414 (FY 2009 Appropriation Adjustments Act) deappropriated a total of \$35.6 million from the RIIF and moved most of the projects to the RC2. The Act transferred \$37.0 million from the RIIF to the General Fund. The Act deappropriated \$36.9 million from the RC2 by deappropriating the funds for the New State Office Building. This action allowed the General Assembly to shift projects from the RIIF to the RC2 and transfer moneys from the RIIF to the General Fund.

In 2010, SF 2366 (FY 2010 Appropriations Adjustments Act), the General Assembly deappropriated \$23.8 million from the RIIF, primarily because RIIF revenues were lower than expected. Most of the reduction was felt in the appropriation to the Grow Iowa Values Fund. The appropriation was reduced from \$45.0 million to \$23.0 million for FY 2010.

FUTURE PLANNING

In the different sections above, various items have short and long term effects on the RIIF. See **Attachment A** for a timeline that shows the different events affecting revenues and what is available for appropriations from RIIF. In the timeline, items affecting revenues are above the line and enacted expenditures are shown below. Some important dates for RIIF revenues are:

- FY 2013, last of the tax credits to land-based casinos will be paid. Without the tax credit, an estimated \$4.2 million will deposit in the RIIF.
- FY 2015, last of the tax credits to the riverboat casinos will be paid. Without the tax credit an estimated \$5.4 million will deposit in the RIIF.
- After FY 2021, the \$20.0 million in wagering taxes that goes to pay debt service on Vision Iowa and School Infrastructure bonds will no longer be needed and will deposit into the RIIF.
- The wagering tax allocation of \$55.0 million for debt service on the 2009 and 2010 revenue bonds continues through FY 2037, but after FY 2033 the amount of debt service is reduced to \$10.2 million. Anything unneeded for debt service will transfer back to the RIIF before the close of the fiscal year.

In addition, the multi-year appropriations under current law will be completed by or before FY 2015. The standing appropriations of the Environment First Fund and Housing Trust Fund, however, will remain on the books unless changed by the General Assembly.

OTHER STATE APPROACHES TO FUNDING VERTICAL INFRASTRUCTURE

Many states earmark tax revenues for different purposes and dedicate specific amounts and types of revenue for certain infrastructure projects. According to a 2008 report by the National Conference of State Legislatures, at least 20 states have earmarked a revenue source for funding various types of infrastructure improvements.¹⁰ A sampling of states and designated revenues are listed below:

- Missouri transfers 1.0% of net general revenue collections based on the preceding fiscal year to the Facilities Maintenance Reserve Fund that is used for maintaining, repairing, and renovating state facilities.¹¹
- Montana uses 2.6% of cigarette tax revenue and up to 12.0% of coal severance tax revenue for infrastructure projects through the Long-Range Building Program to provide capital construction and maintenance of state-owned facilities.¹²
- Nebraska uses cigarette tax revenue and designates 7.0 cents of the 64-cent tax rate to deposit in the Building Renewal Allocation Fund for deferred maintenance and repair of state buildings.¹³
- Indiana uses wagering tax revenue from riverboat casinos and pari-mutuel land-based casinos and lottery revenue for state and local capital projects through the Build Indiana Fund.¹⁴ The allocation is similar to the RIIF in that the remainder after several allocations deposits in the Build Indiana Fund.

¹⁰ National Conference of State Legislatures, Arturo Pérez, Fiscal Affairs Program, Earmarking State Taxes, September 2008.

¹¹ Missouri Constitution, Article IV, Section 27(b).

¹² Montana Code Annotated, Title 17, Chapter 7, Sections 201 through 213 (2009). Coal severance taxes may be used for debt service payments on building projects if bonds have been issued for projects in the Program.

¹³ Nebraska Revised Statutes, Sections 77-2602 and 81-179, 2007.

¹⁴ Indiana Code, Sections 4-31-9-3, 4-33-13-4, and 4-30-17-2 through 4-30-17-13.

- Kansas uses gaming revenues, property tax revenue, and motor vehicle property tax revenue to fund its various building funds, such as the Educational Building Fund and Correctional Institutions Building Fund.¹⁵

Many states use different types of bonds for infrastructure improvements. In an informal query to the NCSL Capital Budget LISTSERV, responses included several states, such as Vermont, that said their respective states use General Obligation (GO) bonds.¹⁶ Other responses, such as Utah, mentioned that typically infrastructure projects are paid by GO bonds, revenue bonds, or general fund revenue. New Mexico uses GO bonds, severance tax bonds, and nonrecurring revenue in its General Fund for its Capital Outlay Projects.¹⁷ According to a 1999 report by the National Association of State Budget Officers, 38 states indicated the use of revenue bonds in their capital budget processes.¹⁸

STAFF CONTACT: Marcia Tannian (515-281-7942) marcia.tannian@legis.state.ia.us

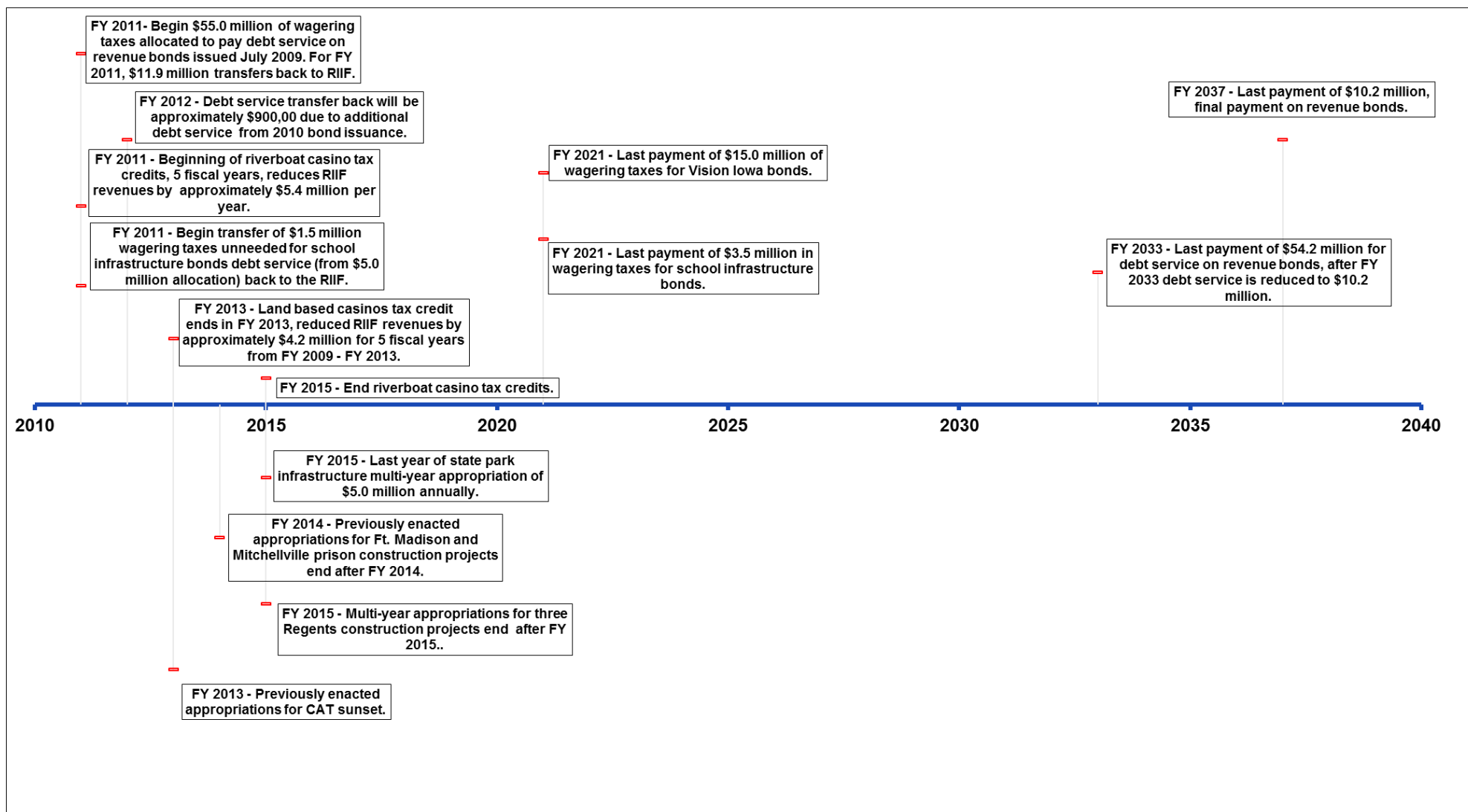
¹⁵ Kansas Statutes Annotated, Sections 76-6b01, 76-6b02, 76-6b04, 79-4803, and 79-5109

¹⁶ General obligation bonds are secured by a state or local government pledge to pay the debt service from taxes and other resources available, therefore, they are backed by the government entity's pledge of full faith and credit and taxing power. The State of Iowa does not have any outstanding GO bonds.

¹⁷ Legislative Finance Committee, New Mexico Legislature, "Capital Outlay Process," July 2008.

¹⁸ National Association of State Budget Officers, Capital Budgeting in the States, November 1999.

Rebuild Iowa Infrastructure Fund – Timeline of Events Affecting Revenues and Expenditures



APPENDIX I

FY 2011 Year-End Appropriations **(Expenditure Oversight)**

FY 2011 Appropriation Activity

The following information provides a summary of the FY 2011 General Fund and non-General Fund appropriations for the departments under the purview of the Administration and Regulation Appropriations Subcommittee. Appropriations are adjusted for several factors throughout the fiscal year, including supplemental appropriations, deappropriations, and adjustments to standing appropriations to account for actual expenditures. Other activity associated with appropriated funds include: balances brought forward, transfers, and reversions. The tables show each of the departments' appropriations and the changes that occurred throughout the fiscal year. The changes include:

- Original Appropriation: The amounts appropriated from the General Fund in individual appropriation bills during the 2010 Legislative Session.
- \$83.7M Reduction: This was a mandatory General Fund reduction included in SF 2531 (FY 2011 Standing Appropriation Act) that was allocated by the Department of Management across all Executive Branch operational appropriations in January 2011. The reductions excluding the Board of Regents.
- Adjustments to Standings: These adjustments represent changes that are made to budgeted standing unlimited appropriations for the purpose of balancing out the year-end amount. There are numerous standing unlimited appropriations established in the Code. The exact amount for each of these appropriations is not known until the close of the fiscal year. As the General Assembly develops the budget, an estimated amount is included for budgeting purposes. This estimated appropriation is then adjusted to reflect actual expenditures.
- HF 45 Reduction: House File 45 (FY 2011 Appropriation Adjustments Act) included a provision that restricted the amount that State agencies could spend from their FY 2011 appropriations for: Office Supplies, Equipment, Printing and Binding, and Marketing. This requirement reduced agencies appropriations.
- Supplemental/Deappropriations: These changes represent the supplemental appropriations and deappropriations enacted in several bills during the 2011 Legislative Session.
- Total Net Appropriation: This is the sum of all of the above numbers and represents the final appropriation amount after the above legislative changes were applied.
- Balance Brought Forward: Appropriated funds allowed to carry forward from FY 2010 to FY 2011. These funds provided additional spendable dollars for FY 2011.
- Appropriation Transfers In and Out: These adjustments represent transferred appropriation spending authority between enacted appropriations. Most of the transfers were made by the Governor through the authority of Iowa Code section 8.39. There were a limited number of transfers enacted in session law during the 2011 Legislative Session. There were no transfers between non-General Fund appropriations during FY 2011.

- Balance Carry Forward: Appropriated funds that are allowed to carry forward from FY 2011 to FY 2012. Provides additional spendable dollars for FY 2012.
- Reversions: These are the unspent appropriated funds that revert back to the fund from which they were appropriated.
- Total Appropriation Expended: This number represents the appropriation after all of the above adjustments have been made. The result is the total appropriated funds that were expended in FY 2011.

GENERAL FUND APPROPRIATIONS

FY 2011 General Fund Appropriation Activity

Department of Transportation

Appropriation Name	Original Approp	\$83.7M Reductions	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forward from FY 2010	Transfers In	Transfers Out	Bal Forward to FY 2012	Reversions	Approp Expended
Commercial Service Airports	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	939,832	\$ 0	\$ 0	-734,993	\$ 0	\$ 204,839
Total Appropriations	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	939,832	\$ 0	\$ 0	-734,993	\$ 0	\$ 204,839

OTHER FUNDS APPROPRIATIONS

FY 2011 Other Funds Appropriation Activity

Department of Administrative Services

Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forw ard from FY 2010	Bal Forw ard to FY 2012	Reversions	Approp Expended
Capitol Complex Alternative Energy System	Endow ment for low a's Health Restricted Capitals Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 187,862	\$ -120,986	\$ 0	\$ 66,876
Install Pre-Heat Piping	Endow ment for low a's Health Restricted Capitals Fund	0	0	0	0	0	33,280	-16,405	0	16,875
Woodw ard Resource Ctr Wastew ater Treatment Plant	Endow ment for low a's Health Restricted Capitals Fund	0	0	0	0	0	871,624	-989,093	0	-117,469
Complex Utility Tunnel & Bridges	Rebuild low a Infrastructure Fund	0	0	0	0	0	842,126	-339,756	0	502,369
Capitol Complex Property Acquisition	Rebuild low a Infrastructure Fund	0	0	0	0	0	4,184	0	-4,060	124
Repairs to Parking Lots and Sidew alks	Rebuild low a Infrastructure Fund	0	0	0	0	0	5,363	0	-4,693	671
West Capitol Terrace Restoration	Rebuild low a Infrastructure Fund	0	0	0	0	0	260,124	-237,881	0	22,242
Capitol Interior/Exterior	Rebuild low a Infrastructure Fund	0	0	0	0	0	3,930,946	-1,628,755	0	2,302,191
Wallace Building	Rebuild low a Infrastructure Fund	0	0	0	0	0	1,138,639	-916,045	0	222,594
Capitol Complex Electrical Distribution Sys Upgrade	Rebuild low a Infrastructure Fund	0	0	0	0	0	899,383	-766,514	0	132,869
Terrace Hill	Rebuild low a Infrastructure Fund	0	0	0	0	0	747,815	-656,434	0	91,381
DGS-Leases/Assistance	Rebuild low a Infrastructure Fund	0	0	0	0	0	1,041,119	0	0	1,041,119
CCUSO Facility	Rebuild low a Infrastructure Fund	0	0	0	0	0	1,208,956	0	0	1,208,956
DHS - Toledo RIIIF	Rebuild low a Infrastructure Fund	0	0	0	0	0	159,231	0	-576	158,655
Capitol Complex Master Plan Update	Rebuild low a Infrastructure Fund	0	0	0	0	0	272	-47	0	225
Hoover Security/Fire Walls Protection	Rebuild low a Infrastructure Fund	0	0	0	0	0	132,819	-615	0	132,205
Mercy Capitol Bldg Purchase	Rebuild low a Infrastructure Fund	0	0	0	0	0	76,915	-76,915	0	0
Central Energy Plant, Facilities Management	Rebuild low a Infrastructure Fund	0	0	0	0	0	133,824	-46,062	0	87,762
Leases/Assistance	Rebuild low a Infrastructure Fund	0	0	0	0	0	1,838,231	-1,935,230	0	-96,999
Hoover Building HVAC Improvements	Rebuild low a Infrastructure Fund	0	0	0	0	0	504,747	-287,985	0	216,762
Statew ide Major Maintenance	Rebuild low a Infrastructure Fund	0	0	0	0	0	1,198,484	-1,275,496	0	-77,012
Capitol Shuttle	Rebuild low a Infrastructure Fund	200,000	0	-75,000	0	125,000	16,720	0	-15,205	126,515
Mercy Capital Hospital Operations	Rebuild low a Infrastructure Fund	1,083,175	-875	0	0	1,082,300	125,643	-455,753	0	752,190
I/3 System Distribution	Rebuild low a Infrastructure Fund	3,700,000	0	0	0	3,700,000	0	0	0	3,700,000
Major Maintenance	Revenue Bonds Capitals Fund	3,000,000	0	0	0	3,000,000	13,612,544	-15,732,297	0	880,247
Terrace Hill Restoration and Renovation	Tax-Exempt Bonds Proceeds Rest	0	0	0	0	0	81,727	-59,020	0	22,706
ITE Pooled Technology	Technology Reinvestment Fund	3,793,654	0	0	0	3,793,654	2,000,757	-3,533,635	0	2,260,776
VIF - Major Maintenance	Vertical Infrastructure Fund	0	-18	0	0	-18	7,229,686	0	-30	7,229,638
Total		\$ 11,776,829	\$ -893	\$ -75,000	\$ 0	\$ 11,700,936	\$ 38,283,020	\$ -29,074,924	\$ -24,563	\$ 20,884,468

OTHER FUNDS APPROPRIATIONS

FY 2011 Other Funds Appropriation Activity Department of Agriculture and Land Stewardship

Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forw ard from FY 2010	Bal Forw ard to FY 2012	Reversions	Approp Expended
WIRB Administration	Rebuild low a Infrastructure Fund	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 50,000
Soil Conservation-Cost Share	Revenue Bonds Capitals Fund	1,000,000	0	0	0	1,000,000	10,343,722	-6,604,477	0	4,739,245
Soil Conservation Cost Share	Revenue Bonds Capitals II Fund	5,950,000	0	0	0	5,950,000	0	-3,755,099	0	2,194,901
Conservation Reserve Enhancement Program	Revenue Bonds Capitals II Fund	2,500,000	0	0	0	2,500,000	0	-2,479,095	0	20,905
Total Appropriations		<u>\$9,500,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$9,500,000</u>	<u>\$ 10,343,722</u>	<u>\$ -12,838,671</u>	<u>\$ 0</u>	<u>\$ 7,005,050</u>

FY 2011 Other Funds Appropriation Activity Department for the Blind

Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forw ard from FY 2010	Bal Forw ard to FY 2012	Reversions	Approp Expended
Dept. for the Blind - New sline Service	Rebuild low a Infrastructure Fund	\$ 20,000	\$ 0	\$ 0	\$ 0	\$ 20,000	\$ 0	\$ 0	\$ 0	\$ 20,000
Total Appropriations		<u>\$ 20,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 20,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 20,000</u>

OTHER FUNDS APPROPRIATIONS

FY 2011 Other Funds Appropriation Activity

Department of Corrections

Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forw ard from FY 2010	Bal Forw ard to FY 2012	Reversions	Approp Expended
DOC Capital Improvements	Endow ment for low a's Health Restricted Capitals Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,509,541	\$ 0	\$ -283,825	\$ 1,225,716
Anamosa Dietary Renovation	Endow ment for low a's Health Restricted Capitals Fund	0	0	0	0	0	\$ 79,627	\$ -1	\$ 0	\$ 79,626
Construction Project Management - Prisons	Fiscal Year 2009 Prison Bonding Fund	322,500	0	-322,500	0	0	0	0	0	0
low a State Penitentiary Construction	Fiscal Year 2009 Prison Bonding Fund	0	0	0	0	0	121,409,026	-92,010,714	0	29,398,313
Construction Project Management - Prisons	Rebuild low a Infrastructure Fund	0	0	0	322,500	322,500	1,532,965	-322,500	0	1,532,965
CBC 5th District Security Barrier Perimeter	Revenue Bonds Capitals Fund	1,000,000	0	0	0	1,000,000	0	-1,000,000	0	0
CBC 1st District - Waterloo Bed Expansion	Revenue Bonds Capitals Fund	0	0	0	0	0	5,526,275	-462,654	0	5,063,621
CBC 3rd District - Sioux City Bed Expansion	Revenue Bonds Capitals Fund	0	0	0	0	0	5,018,620	-2,308,521	0	2,710,099
CBC 7th District - Davenport Facility Expansion	Revenue Bonds Capitals Fund	0	0	0	0	0	952,163	-530,716	0	421,447
CBC 8th District - Ottumwa Bed Expansion	Revenue Bonds Capitals Fund	0	0	0	0	0	3,842,853	-1,318,134	0	2,524,719
ICW Mitchellville Expansion	Revenue Bonds Capitals Fund	0	0	0	0	0	44,956,927	-32,855,505	0	12,101,423
Mt. Pleasant/Rockwell City Kitchen Remodeling	Revenue Bonds Capitals Fund	0	0	0	0	0	11,769,166	-2,703,993	0	9,065,173
Construction Project Management - Prisons	Revenue Bonds Capitals Fund	2,200,000	0	0	0	2,200,000	0	-1,065,612	0	1,134,388
CBC One Time Opening Costs Districts 1, 3, 7, 8	Revenue Bonds Capitals Fund	1,519,048	0	0	0	1,519,048	0	-925,031	0	594,017
low a Corrections Offender Network	Technology Reinvestment Fund	500,000	0	0	0	500,000	0	0	0	500,000
Total Appropriations		\$5,541,548	\$ 0	\$ -322,500	\$ 322,500	\$5,541,548	\$ 196,597,162	\$ -135,503,379	\$ -283,825	\$66,351,507

FY 2011 Other Funds Appropriation Activity

Department of Cultural Affairs

Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forw ard from FY 2010	Bal Forw ard to FY 2012	Reversions	Approp Expended
Historic Preservation Grants	Rebuild low a Infrastructure Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,419,565	\$ -760,160	\$ 0	\$ 659,405
Great Places Infrastructure Grants	Rebuild low a Infrastructure Fund	0	0	0	0	0	603,706	0	0	603,706
Battle Flags Restoration	Rebuild low a Infrastructure Fund	60,000	0	0	0	60,000	116,326	-77,508	0	98,818
Civil War Sesquicentennial	Rebuild low a Infrastructure Fund	0	0	0	0	0	151,192	-59,800	0	91,392
Historic Site Maintenance	Rebuild low a Infrastructure Fund	40,000	0	0	0	40,000	0	-21,244	0	18,756
Great Places Infrastructure Grants	Revenue Bonds Capitals Fund	2,000,000	0	0	0	2,000,000	0	-1,324,214	0	675,786
Total Appropriations		\$2,100,000	\$ 0	\$ 0	\$ 0	\$2,100,000	\$ 2,290,789	\$ -2,242,926	\$ 0	\$2,147,863

OTHER FUNDS APPROPRIATIONS

FY 2011 Other Funds Appropriation Activity Economic Development Authority

Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forw ard from FY 2010	Bal Forward to FY 2012	Reversions	Approp Expended
Workforce Training and Economic Development Fund	Rebuild low a Infrastructure Fund	\$ 2,000,000	\$ 0	\$ 0	\$ 0	\$ 2,000,000	\$ 0	\$ 0	\$ 0	\$ 2,000,000
Regional Sports Authorities	Rebuild low a Infrastructure Fund	500,000	0	0	0	500,000	16,794	-129,294	0	387,500
City of Seymour Asbestos Demolition Assistance	Rebuild low a Infrastructure Fund	0	0	0	0	0	11,466	-10,166	0	1,300
City of Muscatine Fire Station Improvements	Rebuild low a Infrastructure Fund	0	0	0	0	0	178,680	0	0	178,680
Grow low a Values Fund	Rebuild low a Infrastructure Fund	38,000,000	0	0	0	38,000,000	0	-3,582,781	0	34,417,219
6th Avenue Corridor Revitalization Main Streets	Rebuild low a Infrastructure Fund	100,000	0	0	0	100,000	0	-84,256	0	15,744
Port Authority-Econ Dev Southeast low a	Rebuild low a Infrastructure Fund	50,000	0	0	0	50,000	0	-50,000	0	0
World Food Prize Borlaug/Ruan Scholar Program	Rebuild low a Infrastructure Fund	100,000	0	0	0	100,000	0	0	0	100,000
Blank Park Zoo Expansion and Renovation	Rebuild low a Infrastructure Fund	500,000	0	0	0	500,000	0	0	0	500,000
DSM Multiuse Community Center	Rebuild low a Infrastructure Fund	0	0	0	0	0	100,000	-100,000	0	0
Regional Transit Hub Construction	Revenue Bonds Capitals Fund	4,000,000	0	0	0	4,000,000	0	-3,307,612	0	692,388
Main Street low a Program	Revenue Bonds Capitals Fund	0	-6,747	0	0	-6,747	5,550,000	-3,913,246	0	1,630,007
Community Attraction and Tourism Grants	Revenue Bonds Capitals Fund	0	0	0	0	0	6,000,000	-4,325,134	0	1,674,866
River Enhancement CAT Grants	Revenue Bonds Capitals Fund	0	0	-800,000	0	-800,000	10,000,000	-8,630,193	0	569,807
ACE Vertical Infrastructure Community Colleges	Revenue Bonds Capitals Fund	0	0	0	0	0	5,500,000	-5,500,000	0	0
Cedar Rapids Small Business Center	Revenue Bonds Capitals II Fund	1,200,000	0	0	0	1,200,000	0	-1,200,000	0	0
Mason City Small Business Center	Revenue Bonds Capitals II Fund	1,500,000	0	0	0	1,500,000	0	-964,275	0	535,725
Main Street Projects	Revenue Bonds Capitals II Fund	8,450,000	0	0	0	8,450,000	0	-8,450,000	0	0
Community Attraction and Tourism Grants	Revenue Bonds Capitals II Fund	12,000,000	0	0	0	12,000,000	0	-10,322,665	0	1,677,335
River Enhancement CAT Grants	Revenue Bonds Capitals II Fund	4,000,000	0	-4,000,000	0	0	0	0	0	0
ACE Vertical Infrastructure Community Colleges	Revenue Bonds Capitals II Fund	5,500,000	0	0	0	5,500,000	0	-5,500,000	0	0
Total Appropriations		\$ 77,900,000	\$ -6,747	\$ -4,800,000	\$ 0	\$ 73,093,253	\$ 27,356,940	\$ -56,069,623	\$ 0	\$ 44,380,570

OTHER FUNDS APPROPRIATIONS

FY 2011 Other Funds Appropriation Activity

Department of Education

Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forw ard from FY 2010	Bal Forw ard to FY 2012	Reversions	Approp Expended
IPTV Digital TV Conversion	Rebuild low a Infrastructure Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,308,510	\$ -1,326,690	\$ 0	\$ -18,180
Enrich low a	Rebuild low a Infrastructure Fund	500,000	0	0	0	500,000	0	0	0	500,000
Community Colleges Infrastructure	Revenue Bonds Capitals II Fund	2,000,000	0	0	0	2,000,000	0	0	0	2,000,000
Statew ide Education Data Warehouse	Technology Reinvestment Fund	600,000	0	0	0	600,000	0	0	0	600,000
ICN Part III Leases & Maintenance Netw ork	Technology Reinvestment Fund	2,727,000	0	0	0	2,727,000	0	0	0	2,727,000
IPTV Generators	Technology Reinvestment Fund	0	0	0	0	0	378,637	0	0	378,637
IPTV Keosauqua Digital Translator	Technology Reinvestment Fund	0	0	0	0	0	25,463	-20,000	0	5,463
Total Appropriations		<u>\$ 5,827,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,827,000</u>	<u>\$ 1,712,610</u>	<u>\$ -1,346,690</u>	<u>\$ 0</u>	<u>\$ 6,192,920</u>

FY 2011 Other Funds Appropriation Activity

Department of Human Rights

Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forw ard from FY 2010	Bal Forw ard to FY 2012	Reversions	Approp Expended
Criminal Justice Information Systems (CJIS)	Technology Reinvestment Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,259,085	\$ -477,880	\$ 0	\$ 1,781,205
Total Appropriations		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>2,259,085</u>	<u>\$ -477,880</u>	<u>\$ 0</u>	<u>\$ 1,781,205</u>

FY 2011 Other Funds Appropriation Activity

Department of Human Services

Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forw ard from FY 2010	Bal Forw ard to FY 2012	Reversions	Approp Expended
Nursing Facility Construction Improvements	Rebuild low a Infrastructure Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	200,000	\$ 0	\$ -157	\$ 199,843
Total Appropriations		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>200,000</u>	<u>\$ 0</u>	<u>\$ -157</u>	<u>\$ 199,843</u>

OTHER FUNDS APPROPRIATIONS

FY 2011 Other Funds Appropriation Activity

Iowa Finance Authority

Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forw ard from FY 2010	Bal Forw ard to FY 2012	Reversions	Approp Expended
State Housing Trust Fund	Rebuild Iowa Infrastructure Fund	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 1,000,000
IJOBS Administration	Rebuild Iowa Infrastructure Fund	200,000	0	0	0	200,000	0	0	0	200,000
Facilities Multiple-Handicapped-Polk County	Rebuild Iowa Infrastructure Fund	250,000	0	0	0	250,000	0	0	0	250,000
Public Shelter Grants	Revenue Bonds Capitals Fund	0	0	0	0	0	7,190,496	-3,430,034	0	3,760,462
Disaster Damage Housing Assist Grants	Revenue Bonds Capitals Fund	0	0	0	0	0	1,896,171	-1,426,593	0	469,578
Affordable Housing Assistance Grants	Revenue Bonds Capitals Fund	0	0	0	0	0	13,558,500	-4,831,596	0	8,726,903
Sewer Infrastructure Grants	Revenue Bonds Capitals Fund	0	0	0	0	0	53,712,972	-32,466,320	0	21,246,652
Housing Trust Fund	Revenue Bonds Capitals Fund	2,000,000	0	0	0	2,000,000	0	0	0	2,000,000
Disaster Prevention Local Infrastructure Grants	Revenue Bonds Capitals II Fund	30,000,000	0	0	0	30,000,000	0	-28,158,780	0	1,841,220
Floodwall Cedar Rapids Courthouse	Revenue Bonds Capitals II Fund	2,000,000	0	0	0	2,000,000	0	-2,000,000	0	0
Linn County Administrative Office Building	Revenue Bonds Capitals II Fund	4,400,000	0	0	0	4,400,000	0	-3,474,425	0	925,575
Cedar Rapids City Hall	Revenue Bonds Capitals II Fund	4,400,000	0	0	0	4,400,000	0	-4,400,000	0	0
DSM Fire Department Training and Logistics Facility	Revenue Bonds Capitals II Fund	3,000,000	0	0	0	3,000,000	0	-2,568,889	0	431,111
DSM Riverpoint Service Area	Revenue Bonds Capitals II Fund	1,250,000	0	0	0	1,250,000	0	-1,250,000	0	0
DSM Court Ave Sewer	Revenue Bonds Capitals II Fund	3,050,000	0	0	0	3,050,000	0	-1,970,887	0	1,079,113
DSM Flood Control Tonawanda Ravine	Revenue Bonds Capitals II Fund	700,000	0	0	0	700,000	0	-581,811	0	118,189
DSM Wastewater Reclamation Basins	Revenue Bonds Capitals II Fund	500,000	0	0	0	500,000	0	-500,000	0	0
DSM Broadlawns Hospital Infrastructure	Revenue Bonds Capitals II Fund	1,000,000	0	0	0	1,000,000	0	0	0	1,000,000
Davenport Woodman Park Flood Mitigation	Revenue Bonds Capitals II Fund	1,050,000	0	0	0	1,050,000	0	0	0	1,050,000
Waterloo Public Works Building	Revenue Bonds Capitals II Fund	5,000,000	0	0	0	5,000,000	0	-5,000,000	0	0
Iowa City Wastewater Treatment Plant	Revenue Bonds Capitals II Fund	2,000,000	0	0	0	2,000,000	0	-2,000,000	0	0
West Union Green Pilot Project	Revenue Bonds Capitals II Fund	1,175,000	0	0	0	1,175,000	0	-1,175,000	0	0
Jessup City Hall	Revenue Bonds Capitals II Fund	475,000	0	0	0	475,000	0	0	0	475,000
Belmond Storm Sewer Flood Protection	Revenue Bonds Capitals II Fund	600,000	0	0	0	600,000	0	-452,513	0	147,487
Norwalk Orchard Ridge Drainage Channel Projects	Revenue Bonds Capitals II Fund	300,000	0	0	0	300,000	0	-300,000	0	0
Total Appropriations		\$ 64,350,000	\$ 0	\$ 0	\$ 0	\$ 64,350,000	\$ 76,358,139	\$ -95,986,848	\$ 0	\$ 44,721,291

OTHER FUNDS APPROPRIATIONS

FY 2011 Other Funds Appropriation Activity Iowa Telecommunications and Technology Commission

<u>Appropriation Name</u>	<u>Funding Source</u>	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forw ard from FY 2010	Bal Forw ard to FY 2012	Reversions	Approp Expended
ICN Equipment Replacement	Technology Reinvestment Fund	\$ 2,244,956	\$ 0	\$ 0	\$ 0	\$ 2,244,956	\$ 1,490,993	\$ -2,887,827	\$ 0	\$ 848,122
Generator Replacement	Technology Reinvestment Fund	0	0	0	0	0	2,755,246	-1,881,302	0	873,944
ICN Fiber Redundancy	Technology Reinvestment Fund	0	0	0	0	0	2,297,837	-2,150,798	0	147,039
ICN Voice Platform Redundancy	Technology Reinvestment Fund	0	0	0	0	0	281,688	0	0	281,688
Total Appropriations		<u>\$ 2,244,956</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,244,956</u>	<u>\$ 6,825,764</u>	<u>\$ -6,919,927</u>	<u>\$ 0</u>	<u>\$ 2,150,792</u>

FY 2011 Other Funds Appropriation Activity Iowa Workforce Development

<u>Appropriation Name</u>	<u>Funding Source</u>	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forw ard from FY 2010	Bal Forw ard to FY 2012	Reversions	Approp Expended
Outcome Tracking System	Technology Reinvestment Fund	\$ 0	\$ 3	\$ 0	\$ 0	\$ 3	\$ 363,442	\$ -270,840	\$ 0	\$ 92,605
Automated Workers' Comp Appeal Sys	Technology Reinvestment Fund	0	0	0	0	0	178,131	-155,010	0	23,121
Total Appropriations		<u>\$ 0</u>	<u>\$ 3</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3</u>	<u>\$ 541,573</u>	<u>\$ -425,849</u>	<u>\$ 0</u>	<u>\$ 115,727</u>

FY 2011 Other Funds Appropriation Activity Iowa Law Enforcement Academy

<u>Appropriation Name</u>	<u>Funding Source</u>	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forw ard from FY 2010	Bal Forw ard to FY 2012	Reversions	Approp Expended
ILEA Technology Projects	Technology Reinvestment Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 44,419	\$ -43,089	\$ 0	\$ 1,330
Total Appropriations		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 44,419</u>	<u>\$ -43,089</u>	<u>\$ 0</u>	<u>\$ 1,330</u>

OTHER FUNDS APPROPRIATIONS

FY 2011 Other Funds Appropriation Activity

Department of Natural Resources

Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forw ard from FY 2010	Bal Forw ard to FY 2012	Reversions	Approp Expended
Honey Creek Resort State Park Construction	Endow ment for low a's Health Restricted Capitals Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 319,881	\$ -164,880	\$ 0	\$ 155,000
State Parks Infrastructure Improvements	Rebuild low a Infrastructure Fund	0	0	0	0	0	478,160	0	0	478,160
Volga Lake Recreation Area	Rebuild low a Infrastructure Fund	0	0	0	0	0	1,200	0	0	1,200
Carter Lake Improvements	Rebuild low a Infrastructure Fund	0	0	0	0	0	383,347	0	0	383,347
Mines of Spain Park	Rebuild low a Infrastructure Fund	0	0	0	0	0	15,000	0	0	15,000
Rock Creek Permanent Shelter	Rebuild low a Infrastructure Fund	40,000	0	0	0	40,000	0	-40,000	0	0
Floodplain Management and Dam Safety	Rebuild low a Infrastructure Fund	2,000,000	0	0	0	2,000,000	382,866	-347,589	0	2,035,277
Lake Restoration and Dredging	Rebuild low a Infrastructure Fund	0	0	0	0	0	1,572,281	-806,232	0	766,049
Water Trails and Low Head Dam Programs	Rebuild low a Infrastructure Fund	0	0	0	0	0	307,049	-167,515	0	139,534
Honey Creek Asset Manager	Rebuild low a Infrastructure Fund	100,000	0	0	0	100,000	0	-50	0	99,950
Volga River Rec Area Infrastructure	Revenue Bonds Capitals Fund	0	0	0	0	0	71,963	0	0	71,963
Carter Lake Improvements	Revenue Bonds Capitals Fund	0	0	0	0	0	140,178	-136,066	0	4,113
Lake Restoration and Dredging	Revenue Bonds Capitals Fund	7,000,000	0	0	0	7,000,000	5,457,827	-4,741,756	0	7,716,071
Watershed Rebuilding -Water Quality	Revenue Bonds Capitals Fund	0	0	0	0	0	11,246,541	-6,444,043	0	4,802,498
Lake Restoration and Dredging	Revenue Bonds Capitals II Fund	3,000,000	0	0	0	3,000,000	0	-3,000,000	0	0
State Parks Infrastructure Improvements	Revenue Bonds Capitals II Fund	5,000,000	0	0	0	5,000,000	0	-4,339,089	0	660,911
Total Appropriations		\$ 17,140,000	\$ 0	\$ 0	\$ 0	\$ 17,140,000	\$ 20,376,293	\$ -20,187,220	\$ 0	\$ 17,329,074

FY 2011 Other Funds Appropriation Activity

Department of Public Defense

Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forw ard from FY 2010	Bal Forw ard to FY 2012	Reversions	Approp Expended
Facility/Armory Maintenance	Rebuild low a Infrastructure Fund	\$ 1,500,000	\$ 0	\$ 0	\$ 0	\$ 1,500,000	\$ 207,559	\$ -791,668	\$ 0	\$ 915,891
Camp Dodge Water Project - Phase 3	Rebuild low a Infrastructure Fund	0	0	0	0	0	125,366	0	0	125,366
Camp Dodge Electrical Distribution Syst Upgrades	Rebuild low a Infrastructure Fund	0	0	0	0	0	38,678	0	0	38,678
Mount Pleasant Readiness Center	Rebuild low a Infrastructure Fund	0	0	0	0	0	807,598	-1,714	0	805,884
Statewide Readiness Center Improvements	Rebuild low a Infrastructure Fund	1,800,000	0	0	0	1,800,000	16,840	-406,343	0	1,410,497
Davenport Readiness Center	Rebuild low a Infrastructure Fund	0	0	0	0	0	955,614	-289,863	0	665,751
Middletown Armed Forces Readiness Center	Rebuild low a Infrastructure Fund	100,000	0	0	0	100,000	0	-93,525	0	6,475
low a Falls Readiness Center	Rebuild low a Infrastructure Fund	500,000	0	0	0	500,000	0	-411,463	0	88,537
Cedar Rapids Armed Forces Readiness Center	Rebuild low a Infrastructure Fund	200,000	0	0	0	200,000	0	0	0	200,000
Total Appropriations		\$ 4,100,000	\$ 0	\$ 0	\$ 0	\$ 4,100,000	\$ 2,151,655	\$ -1,994,577	\$ 0	\$ 4,257,078

OTHER FUNDS APPROPRIATIONS

FY 2011 Other Funds Appropriation Activity

Department of Public Health

Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forw ard from FY 2010	Bal Forw ard to FY 2012	Reversions	Approp Expended
Vision Screening Grant	Rebuild low a Infrastructure Fund	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 100,000
Community MH Center Database	Technology Reinvestment Fund	250,000	0	0	0	250,000	0	0	0	250,000
Total Appropriations		<u>\$ 350,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 350,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 350,000</u>

FY 2011 Other Funds Appropriation Activity

Department of Public Safety

Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forw ard from FY 2010	Bal Forw ard to FY 2012	Reversions	Approp Expended
State Emergency Response Training Facility	Endow ment for low a's Health Restricted Capitals Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,000,000	\$ -2,000,000	\$ 0	\$ 0
Regional Fire Training Facility	Rebuild low a Infrastructure Fund	0	0	0	0	0	111,302	0	-111,389	-87
Mason City Patrol Post Improvements	Rebuild low a Infrastructure Fund	0	0	0	0	0	153,093	0	0	153,093
Total Appropriations		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,264,395</u>	<u>\$ -2,000,000</u>	<u>\$ -111,389</u>	<u>\$ 153,007</u>

FY 2011 Other Funds Appropriation Activity

Board of Regents

Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forw ard from FY 2010	Bal Forw ard to FY 2012	Reversions	Approp Expended
UI - Institute for Biomedical Discovery	Endow ment for low a's Health Restricted Capitals Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,879,655	\$ 0	\$ 0	\$ 5,879,655
Tuition Replacement	Rebuild low a Infrastructure Fund	24,305,412	0	0	0	24,305,412	2,501,828	-2,776,868	0	24,030,371
ISU - Renew able Fuels Building	Rebuild low a Infrastructure Fund	0	0	0	0	0	11,597,000	-277,000	0	11,320,000
ISU - Vet Equipment - Modernize Blank Park Zoo	Rebuild low a Infrastructure Fund	400,000	0	0	0	400,000	0	-135,000	0	265,000
UI - Hygienic Laboratory	Rebuild low a Infrastructure Fund	0	0	0	0	0	2,158,790	-1,039,055	0	1,119,735
UI - low a Flood Center	Rebuild low a Infrastructure Fund	1,300,000	0	0	0	1,300,000	0	0	0	1,300,000
IPR - low a Public Radio Infrastructure	Revenue Bonds Capitals Fund	0	0	0	0	0	1,900,000	-1,260,995	0	639,005
ISU - low a Energy Center	Revenue Bonds Capitals Fund	0	0	0	0	0	1,750,000	0	0	1,750,000
ISU - Veterinary Med Facility Renovation Phase II	Revenue Bonds Capitals Fund	13,000,000	0	0	0	13,000,000	7,400,000	0	0	20,400,000
low a Energy Center	Revenue Bonds Capitals II Fund	5,000,000	0	0	0	5,000,000	0	-3,619,000	0	1,381,000
UI - Institute for Biomedical Discovery	Revenue Bonds Capitals II Fund	10,000,000	0	0	0	10,000,000	0	-8,494,852	0	1,505,148
Fire Safety and Deferred Maintenance	Vertical Infrastructure Fund	0	0	0	0	0	500,000	0	0	500,000
Total Appropriations		<u>\$ 54,005,412</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 54,005,412</u>	<u>\$ 33,687,273</u>	<u>\$ -17,602,770</u>	<u>\$ 0</u>	<u>\$ 70,089,914</u>

OTHER FUNDS APPROPRIATIONS

FY 2011 Other Funds Appropriation Activity

State Fair Authority

Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forw ard from FY 2010	Bal Forw ard to FY 2012	Reversions	Approp Expended
Agricultural Exhibition Center	Revenue Bonds Capitals Fund	\$ 2,500,000	\$ 0	\$ 0	\$ 0	\$ 2,500,000	\$ 0	\$ 0	\$ 0	\$ 2,500,000
Total Appropriations		\$ 2,500,000	\$ 0	\$ 0	\$ 0	\$ 2,500,000	\$ 0	\$ 0	\$ 0	\$ 2,500,000

FY 2011 Other Funds Appropriation Activity

Department of Transportation Capitals

Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forward from FY 2010	Bal Forward to FY 2012	Reversions	Approp Expended
Garage Roofing Projects	Primary Road Fund	\$ 200,000	\$ 0	\$ 0	\$ 0	\$ 200,000	\$ 17,108	\$ -71,708	\$ 0	\$ 145,400
Clarinda Garage FY 08	Primary Road Fund	0	0	0	0	0	32,207	0	0	32,207
Waukon Garage	Primary Road Fund	0	0	0	0	0	2,274,343	-414,736	0	1,859,607
Rockwell City Garage	Primary Road Fund	0	0	0	0	0	1,036,014	-575,910	0	460,104
Waste Water Treatment	Primary Road Fund	1,000,000	0	0	0	1,000,000	0	-666,520	0	333,480
Utility Improvements	Primary Road Fund	400,000	0	0	0	400,000	321,177	-402,451	0	318,726
Heating, Cooling, Exhaust System Improvements	Primary Road Fund	200,000	0	0	0	200,000	890	-523	0	200,367
ADA Improvements	Primary Road Fund	120,000	0	0	0	120,000	397,595	-161,239	0	356,356
Ames Complex Elevator Upgrade	Primary Road Fund	100,000	0	0	0	100,000	301,325	-401,325	0	0
MVD Field Facilities Maintenance	Primary Road Fund	200,000	0	0	0	200,000	114,886	-248,584		66,302
Total Appropriations		\$ 2,220,000	\$ 0	\$ 0	\$ 0	\$ 2,220,000	\$ 4,495,545	\$ -2,942,996	\$ 0	\$ 3,772,549

OTHER FUNDS APPROPRIATIONS

FY 2011 Other Funds Appropriation Activity Department of Transportation

Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forward from FY 2010	Bal Forward to FY 2012	Reversions	Approp Expended
Garage Fuel & Waste Management	Primary Road Fund	\$ 800,000	\$ -22,840	\$ 0	\$ 0	\$ 777,160	\$ 0	\$ 0	\$ -7,868	\$ 769,292
Field Facility Deferred Maint.	Primary Road Fund	1,000,000	0	0	0	1,000,000	847,769	-1,614,189	0	233,580
Transportation Maps	Primary Road Fund	242,000	-11,000	0	0	231,000	0	0	-15,889	215,111
Operations	Primary Road Fund	40,951,274	0	0	0	40,951,274	0	0	-4,251,196	36,700,078
Planning & Program	Primary Road Fund	9,610,960	0	0	0	9,610,960	0	0	-1,149,147	8,461,813
Maintenance	Primary Road Fund	237,565,726	0	0	0	237,565,726	0	0	-3,200,927	234,364,799
Motor Vehicle	Primary Road Fund	1,555,005	0	0	0	1,555,005	0	0	-109,146	1,445,859
DOT Unemployment	Primary Road Fund	138,000	0	0	0	138,000	0	0	-66,191	71,809
DOT Workers' Compensation	Primary Road Fund	3,278,000	0	0	0	3,278,000	0	0	0	3,278,000
Indirect Cost Recoveries	Primary Road Fund	572,000	0	0	0	572,000	0	0	-180,395	391,605
Inventory & Equipment Replacement	Primary Road Fund	2,250,000	0	0	0	2,250,000	0	0	0	2,250,000
DAS	Primary Road Fund	1,382,000	0	0	0	1,382,000	0	0	-58,164	1,323,836
Auditor Reimbursement	Primary Road Fund	415,181	0	0	0	415,181	0	0	-70,795	344,386
Operations	Road Use Tax Fund	6,654,962	0	0	0	6,654,962	0	0	-535,360	6,119,602
Planning & Programs	Road Use Tax Fund	506,127	0	0	0	506,127	0	0	-24,919	481,208
Motor Vehicle	Road Use Tax Fund	35,604,012	0	0	0	35,604,012	500,000	-500,000	-6,439,653	29,164,359
Unemployment Compensation	Road Use Tax Fund	7,000	0	0	0	7,000	0	0	-3,358	3,642
Workers' Compensation	Road Use Tax Fund	137,000	0	0	0	137,000	0	0	-4	136,996
Drivers' Licenses	Road Use Tax Fund	3,876,000	0	0	0	3,876,000	0	0	0	3,876,000
Mississippi River Parkway Comm	Road Use Tax Fund	40,000	0	0	0	40,000	0	0	-178	39,822
Indirect Cost Recoveries	Road Use Tax Fund	78,000	0	0	0	78,000	0	0	-24,599	53,401
Auditor Reimbursement	Road Use Tax Fund	67,319	0	0	0	67,319	0	0	-11,256	56,063
County Treasurers Support	Road Use Tax Fund	1,406,000	0	0	0	1,406,000	0	0	-6,776	1,399,224
DAS	Road Use Tax Fund	225,000	0	0	0	225,000	0	0	-9,470	215,530
I-35 Corridor Coalition	Road Use Tax Fund	50,000	0	0	0	50,000	0	0	0	50,000
Road/Weather Conditions Info	Road Use Tax Fund	100,000	0	0	0	100,000	0	0	0	100,000
Overdimension Permitting System	Road Use Tax Fund	0	0	0	0	0	1,000,000	0	-1,000,000	0
Total		\$ 348,511,566	\$ -33,840	\$ 0	\$ 0	\$ 348,477,726	\$ 2,347,769	\$ -2,114,189	\$ -17,165,291	\$ 331,546,015
Standing Appropriations										
Personal Delivery of Services DOT	Road Use Tax Fund	\$ 225,000	\$ 0	\$ 0	\$ 0	\$ 225,000	\$ 0	\$ 0	\$ -225,000	\$ 0
County Treasurer Equipment Standing	Road Use Tax Fund	650,000	0	0	0	650,000	873,392	-1,568,405	0	-45,013
Total Standing Appropriations		\$ 875,000	\$ 0	\$ 0	\$ 0	\$ 875,000	\$ 873,392	\$ -1,568,405	\$ -225,000	\$ -45,013
Total Appropriations		\$ 349,386,566	\$ -33,840	\$ 0	\$ 0	\$ 349,352,726	\$ 3,221,161	\$ -3,682,594	\$ -17,390,291	\$ 331,501,002

OTHER FUNDS APPROPRIATIONS

FY 2011 Other Funds Appropriation Activity Department of Transportation - Multimodals and Special Projects via IJOBS Initiative

Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forw ard from FY 2010	Bal Forw ard to FY 2012	Reversions	Approp Expended
Public Transit Infrastructure Grants	Endow ment for low a's Health Restricted Capitals Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 509,797	\$ 0	\$ 0	\$ 509,797
Commercial Aviation Infrastructure Grants	Rebuild low a Infrastructure Fund	0	0	0	0	0	142,017	0	0	142,017
Dubuque Depot	Rebuild low a Infrastructure Fund	0	0	0	0	0	300,000	-300,000	0	0
General Aviation Infrastructure Grants	Rebuild low a Infrastructure Fund	750,000	0	0	0	750,000	414,060	-598,743	0	565,317
Local Roads Counties/Cities	Rebuild low a Infrastructure Fund	24,700,000	0	0	0	24,700,000	0	0	0	24,700,000
Passenger Rail	Rebuild low a Infrastructure Fund	0	0	0	0	0	2,697,994	0	0	2,697,994
Public Transit Infrastructure Grants	Rebuild low a Infrastructure Fund	0	0	0	0	0	1,678,446	0	0	1,678,446
Railroad Revolving Loan and Grants	Rebuild low a Infrastructure Fund	2,000,000	0	0	0	2,000,000	0	0	0	2,000,000
Recreational Trails	Rebuild low a Infrastructure Fund	0	0	0	0	0	6,501,393	-4,244,018	0	2,257,376
Bridge Safety Projects	Revenue Bonds Capitals Fund	0	0	0	0	0	39,673,513	-12,105,374	0	27,568,139
Commercial Aviation Infrastructure Grants	Revenue Bonds Capitals Fund	0	0	0	0	0	821,706	-624,719	0	196,987
Public Transit Infrastructure Grants	Revenue Bonds Capitals Fund	0	0	0	0	0	2,200,000	0	0	2,200,000
Bridge Safety Projects	Revenue Bonds Capitals II Fund	10,000,000	0	0	0	10,000,000	0	-10,000,000	0	0
Commercial Aviation Infrastructure Grants	Revenue Bonds Capitals II Fund	1,500,000	0	0	0	1,500,000	0	-1,106,172	0	393,828
Public Transit Infrastructure Grants	Revenue Bonds Capitals II Fund	2,000,000	0	0	0	2,000,000	0	0	0	2,000,000
Rail Ports Improvement Grants	Revenue Bonds Capitals II Fund	7,500,000	0	0	0	7,500,000	0	-7,500,000	0	0
Passenger Rail	Underground Storage Tank Fund	2,000,000	0	0	0	2,000,000	0	-1,500,000	0	500,000
Total Appropriations		\$ 50,450,000	\$ 0	\$ 0	\$ 0	\$ 50,450,000	\$ 54,938,926	\$ -37,979,026	\$ 0	\$ 67,409,900

FY 2011 Other Funds Appropriation Activity Treasurer of State

Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forw ard from FY 2010	Bal Forw ard to FY 2012	Reversions	Approp Expended
County Fair Improvements	Rebuild low a Infrastructure Fund	\$ 1,060,000	\$ 0	\$ 0	\$ 0	\$ 1,060,000	\$ 0	\$ 0	\$ 0	\$ 1,060,000
I-JOBS Board Local Infrastructure and Targeted Rebuilding	Revenue Bonds Capitals Fund	0	0	0	0	0	151,346,956	-77,266,470	0	74,080,485
WIRB - Watershed Improvement Grants	Revenue Bonds Capitals II Fund	2,000,000	0	0	0	2,000,000	0	-1,777,729	0	222,271
Total Appropriations		\$ 3,060,000	\$ 0	\$ 0	\$ 0	\$ 3,060,000	\$ 151,346,956	\$ -79,044,199	\$ 0	\$ 75,362,756

OTHER FUNDS APPROPRIATIONS

FY 2011 Other Funds Appropriation Activity

Veterans Affairs

Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forw ard from FY 2010	Bal Forw ard to FY 2012	Reversions	Approp Expended
IVH Renovation and Construction	Endow ment for low a's Health Restricted Capitals Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8,232,303	\$ -3,574,152	\$ 0	\$ 4,658,152
Military Home Ow nership Assistance	Rebuild low a Infrastructure Fund	1,000,000	0	0	0	1,000,000	0	0	0	1,000,000
IVH Renovation and Construction	Revenue Bonds Capitals Fund	0	0	0	0	0	22,314,207	-20,128,343	0	2,185,864
Total Appropriations		\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 1,000,000	\$ 30,546,510	\$ -23,702,495	\$ 0	\$ 7,844,015

APPENDIX J

Sample Budget Units Schedules 1 and 6

Schedule 6 Example

The Schedule 6 shows all of the resources for a particular budget unit, including appropriations, federal funds, etc.

STATE OF IOWA Fiscal Year 2013 Annual Budget SPECIAL DEPARTMENT: (660) Natural Resources, Department of Budget Unit: (5420G720001) GF-Natural Resources Operations Schedule 6					Department name & budget unit
Resources	Fiscal Year 2011 Actual	Fiscal Year 2012 Estimated	Fiscal Year 2013 Department Request	Fiscal Year 2013 Governor's Recomm	Fiscal Year
Appropriations					Appropriation
Appropriation	\$ 15,600,710	\$ 12,266,688	\$ 6,133,344	\$ 6,333,344	
Change	-112,535	0	0	0	
FY11 \$83.7M Reductions	-2,152,106	0	0	0	
Previously Enacted Appropriation	0	0	6,133,344	6,133,344	
	13,336,069	12,266,688	12,266,688	12,466,688	
Receipts					Budget unit receipts
Federal Support	23,050,229	26,982,389	26,982,389	26,982,389	
Intra State Receipts	76,973,737	83,070,509	83,054,509	83,054,509	
Reimbursement from Other Agencies	78,612	0	0	0	
Fees, Licenses & Permits	100	0	0	0	
Refunds & Reimbursements	2,747,206	1,555,195	1,571,195	1,571,195	
Other Sales & Services	2,696	3,500	3,500	3,500	
Unearned Receipts	287,190	0	0	0	
Other	1,531	0	0	0	
	103,141,301	111,611,593	111,611,593	111,611,593	
Total Resources	\$ 116,477,370	\$ 123,878,281	\$ 123,878,281	\$ 124,078,281	
FTE	1,007.78	1,112.95	1,107.95	1,107.95	Full Time Equivalent (FTE) Positions
Disposition of Resources					Budget unit expenditures
Personal Services-Salaries	\$ 80,377,784	\$ 86,452,083	\$ 86,449,583	\$ 86,449,583	
Personal Travel In State	786,388	1,055,377	1,055,377	1,055,377	
State Vehicle Operation	2,356,924	2,138,844	2,138,844	2,138,844	
Depreciation	1,800,575	1,673,740	1,673,740	1,673,740	
Personal Travel Out of State	136,623	344,820	344,820	344,820	

A Schedule 6 provides a detailed budget for all appropriated accounts or Funds under the control of the Department. Receipts includes the appropriation, the salary adjustment (if applicable), across-the-board reductions, supplemental appropriations, intra-state receipts from other agencies, receipts from local governments, and other receipts such as fees. Expenditures include all expenses related to the operating budget, such as salary, travel, contracts, etc. Expenditures also include the reversion or balance brought forward.

Budget schedules are available at: <https://www.legis.iowa.gov/LSAReports/relateddocSchedules.aspx>

Schedule 1 Example

The Schedule 1 shows the “decision packages” used by the Executive Branch to arrive at the Department’s annual budget request (dollars and FTE positions) and the Governor’s recommendations for a particular budget unit.

STATE OF IOWA Fiscal Year 2013 Annual Budget SPECIAL DEPARTMENT: (660) Natural Resources, Department of Budget Unit: (5420G720001) GF-Natural Resources Operations Schedule 1					
Rank	Description	Funding Source	Fiscal Year 2013 Department Request	Fiscal Year 2013 Governor's Recommendations	
Base	Maintain essential services associated with natural resource protection, recreation and preservation.	Prev Approp FTE	6,133,344 1,107.95	6,133,344 1,107.95	Department name & budget unit
0001	Restoration to 100% FY 12 Level	Appropriation	6,133,344	6,133,344	Fiscal Year
0002	To replace funding diverted to the Watershed Improvement Fund to provide assistance to the animal agricultural community.	Appropriation	0	200,000	Base budget and Full Time Equivalent Positions (FTEs)
					Adjustments to base budget
Total Budget Unit Funding		Fiscal Year 2012 Estimated	Fiscal Year 2013 Department Request	Fiscal Year 2013 Governor's Recommendations	
Previously Enacted Appropriation		\$ 0	\$ 6,133,344	\$ 6,133,344	Total appropriation and FTEs
Appropriation		12,266,688	6,133,344	6,333,344	
Total Appropriations		\$ 12,266,688	\$ 12,266,688	\$ 12,466,688	
Total FTE		1,112.95	1,107.95	1,107.95	

A Schedule 1 provides a summary of funding available for a Department. The Schedule shows both General Fund and total funds plus FTE positions. The Schedule shows, by priority, any changes to current law (or budget).